REPORTS

ON THE

ADMINISTRATION

OF THE

ABKARI DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

REVENUE YEAR 1900-1901.

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No. 86 OF 1901.

From

JOHN POLLEN, ESQUIRE, I. C. S., LL.D.,
Commissioner of Customs, Salt, Opium and A'bkári,
Bombay;

To

H. S. LAWRENCE, ESQUIRE, I. C. S.,
Secretary to Government,
Revenue Department, Bombay.

Bombay, 7th January 1902.

SIR,

I have the honour to submit the following report on the Administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1900-1901, ending 31st July 1901. INTRODUCTION.

2. I was in charge of the Department from the 1st August 1900 to the 2nd January 1901, when I proceeded on privilege leave, handing over charge to Mr. J. L. Jenkins, I. C. S., who remained in charge of the Department till the 9th March 1901, when I again assumed charge of the Office and held it till the end of the year. Changes in the personnel.

I.—SANCTIONED STRENGTH OF ESTABLISHMENT.

3. The sanctioned strength of the establishment for each district, as it stood on the 31st July 1901, is given in Appendix A. It was the same as in the previous year. Sanctioned strength of the Establishment for each District as it stood on 31st July 1901.

II.—SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

4. The principal sources of the A'bkári revenue of this Presidency are— SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

(*a*) the manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below;

(*b*) the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act, on liquors imported from foreign countries;

(*c*) the sale of foreign liquors;

(*d*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium.

5. The country liquor taxed and consumed is of two kinds, *viz*:— Kinds of Country Liquor.

(1) Distilled spirit, and

(2) Toddy, or the sap of the palm tree.

6. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába Districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Kárjat and Pen) of the Kolába District, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893. COUNTRY SPIRIT. Use of different descriptions how distributed.

COUNTRY SPIRIT. Use of different descriptions how distributed.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of the district of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri District and in the Coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

Spirit distilled from molasses (jagri) was to a small extent used in the Poona, Sátára, Belgaum and Dhárwar districts during the year under report. In recent years, however, mhowra spirit has been, in a great measure, displacing jagri spirit in these and other districts of the Southern Marátha Country.

III.—SYSTEMS OF ADMINISTRATION.

SYSTEMS OF ADMINISTRATION.

Description of systems discontinued and Report curtailed.

7. In conformity with the orders of the Government of India contained in their Resolutions noted in the margin, a description of the various systems under which the excise is administered in this Presidency has been omitted from this Report, and short notes showing the corrections and alterations necessary to make the chapters of the Government of India Memoranda on "Intoxicating Liquors" and "Hemp Drugs" relating to this Presidency, correct with reference to the facts and figures of the year under report have been attached as Appendices. The Report has also been curtailed and the several statements embodied in former reports have been transferred to Appendices, as directed in Government of India letter No. 2450-Ex., Separate Revenue, dated 7th May 1901.

Government of India Resolution No. 2596-Ex., dated 14th June 1898, Finance and Commerce Department.
Ditto. No. 4208-Ex., dated 10th August 1901 ditto.

Changes during the year.

8. The systems under which country spirit farms were managed during the year under report were the same as in the previous year. The systems for realizing the revenue from toddy were also the same as in the previous year. There was no change in the rates of tree-tax throughout the Presidency. The rates of still-head duty also remained the same.

A'bkári Map.

9. The map appended to the Report is intended to illustrate the distribution of the various country spirit revenue systems, and the extent to which they respectively applied at the end of the year under report. It includes Native States in which either the A'bkári revenues have been leased to the British Government, or the A'bkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs. The various rates of still-head duty and tree-tax, and the maximum selling prices of country spirit and toddy, in force at the end of the year under report are given in Appendix B.

IV.—FINANCIAL RESULTS OF THE YEAR'S ADMINISTRATION.

FINANCIAL RESULTS.

REVENUE.

Realizations from all sources.

10. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realizations in 1896-97.	Realizations in 1897-98.	Realizations in 1898-99.	Realizations in 1899-1900.	Realizations in 1900-1901.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country Liquor	84,02,566	85,43,271	84,22,769	77,54,329	81,53,277
2. Imported foreign liquors and country liquors excised at tariff rates	1,35,462	1,40,255	1,46,579	1,47,312	1,58,343
3. Intoxicating Drugs	2,05,778	2,28,053	1,83,241	2,05,539	1,98,776
4. Miscellaneous	1,33,786	1,36,720	1,45,266	1,44,324	1,38,851
Total ...	88,77,592	90,48,299	88,97,855	82,51,504	86,49,247

The total realizations during the year under report were more by Rs. 3,97,743 than in the previous year.

Revenue from Country Liquor.

11. The bulk of the A'bkári Revenue of this Presidency is derived from country liquor. Details of this and of other A'bkári receipts are given in the attached Imperial Form No. 1. From this it will be seen that the revenue

from "Country Spirit" and that from "Toddy" increased by Rs. 3,88,063 and Rs. 10,885, respectively.

REVENUE.

Still-head Duty Receipts.

12. The receipts under "Still-head duty" increased during the year under report by Rs. 6,309, while the deficiency in the minimum guarantee made good or to be made good by farmers amounted to Rs. 7,20,026 against Rs. 3,30,630 in the previous year. The falling off is marked in almost all the districts in the Bombay Presidency, except in Ahmedabad and Ratnágiri. The increase in the "Still-head duty" receipts occurred chiefly in Khándesh (Rs. 1,74,715), Surat (Rs. 1,10,125), Broach (Rs. 89,086) and Násik (Rs. 39,720). These increases are due to the disappearance to a certain extent of the famine conditions which affected the revenue of the previous year. These figures are more fully explained further on in this report.

Details of minimum guarantees shown in Statement.

Details of the minimum revenue guaranteed for each of the districts in the Bombay Presidency during the year under report are given in Appendix C.

13. The districts exhibiting marked decreases in the receipts under still-head duty are Thána (Rs. 1,07,466), Bombay (Rs. 1,04,303), Poona (Rs. 70,180), Belgaum (Rs. 43,391), Kolába (Rs. 40,683) and Dhárwár (Rs. 34,557). The decreases in Thána and Kolába are due to the fact that the duty on a large portion of the stocks of liquor remaining on hand at the close of the last contract being refundable to the farmers under the terms of their licenses has been excluded from the accounts of these two districts for the year under report. The decrease in Bombay is chiefly attributable to the closing of several cotton mills for some months of the year under report, the result being that a large number of workmen were thrown out of employment and were thus left without the means of purchasing drink. The decreases in Poona, Dhárwár and Belgaum are mainly attributable to plague and successive bad harvests and consequent dearness of food-grains.

Revenue from license fees for sale of Spirits.

14. The revenue from "License fees for sale of spirits" (realized only in the Town and Island of Bombay) was less by Rs. 2,954. The decrease is mainly due to the failure on the part of licensees of two of the shops to pay the license fees agreed to be paid by them and to smaller fees having been realized at the resale of these shops.

Revenue from out-still farms.

The realizations under "Farms for manufacture and sale of spirits" decreased by Rs. 6,000 owing to less competition for the Deesa Cantonment Country Spirit Farm.

Revenue from tree-tax in Ratnágiri and Kánara.

15. The collections on account of tree-tax on trees tapped for toddy for distillation increased by Rs. 927. This revenue is collected in the Ratnágiri District and the Coast Tálukas of the Kánara District only. The latter alone shows an increase due to a larger number of trees tapped for toddy for distillation during the year under report. As in the previous year, no mhowra spirit was consumed in the Ratnágiri District.

Bombay.

16. The revenue from "Tree-tax on trees tapped for sale of toddy and its distillation" comes wholly from the Town and Island of Bombay and amounted to Rs. 1,58,401 in the year under report as against Rs. 1,73,195 in the previous year. The decrease of Rs. 14,794 is due to a smaller consumption of toddy in Bombay for reasons given in paragraph 13 above.

Revenue from Raw Toddy.

17. The collections from "Tree-tax on trees tapped for extraction of toddy for consumption" increased by Rs. 38,222. The increase was chiefly in Thána (Rs. 17,843), Sholápur (Rs. 10,038) and Surat (Rs. 7,057).

Under "License fees for sale of toddy" there was a net decrease of Rs. 13,472, owing chiefly to less competition for shops at auction sales in Surat.

Deficiency in minimum guarantee for Toddy farms.

18. The deficiency in the minimum guaranteed revenue made good by farmers on account of tree-tax was Rs. 2,220, against Rs. 2,890 in the previous year, showing a decrease of Rs. 670.

Revenue from foreign liquor and Indian manufactured liquors excised at tariff rates.

19. The revenue from imported foreign liquor and from Indian manufactured liquors excised at tariff rates rose by Rs. 11,031. The districts showing noticeable increases are Bombay (Rs. 5,609) and Poona (Rs. 4,432). The increase in Bombay is mainly due to the enhancement in the fees assessed for the

FINANCIAL RESULTS.

REVENUE.

wholesale foreign liquor shops. The maximum fee for such licenses was formerly fixed at Rs. 1,000 per annum, but it was found to be too low in the case of firms doing considerable business. The Collector was, therefore, authorized by Government Resolution No. 2948, dated the 11th May 1900, to assess these licenses at his discretion according to the actual business done at these shops and on the best information obtained independently in connection therewith by the A'bkári Officers. The increase in Poona is chiefly attributable to larger quantity of malt liquor issued from the Dapuri Brewery for consumption outside that district during the year under report.

Revenue from Intoxicating Drugs.

20. The revenue from intoxicating drugs fell off by Rs. 6,763, compared with the previous year. The districts showing marked decreases are Ahmedabad (Rs. 4,600), Kaira (Rs. 2,278), Surat (Rs. 1,698), and Broach (Rs. 1,401). The decrease is attributed to scarcity and the effects of the previous year's famine.

EXPENDITURE.

21. As explained in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the A'bkári Department proper. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise," and, as a general rule, the same establishments have done preventive duties for both departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 3,25,867 against Rs. 3,06,792 in the preceding year, the increase occurring principally under the head "Establishment."

22. The expenditure shown in Imperial Form No. 2 appended is exclusive of (1) the cost of the Police establishment employed on A'bkári and Opium duties; (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses; and (3) compensation to Native States whose A'bkári rights have been leased or acquired. These amount to Rs. 90,384, Rs. 1,43,750 and Rs. 2,64,146, respectively.

V.—STATISTICS AND EXPLANATORY REMARKS.

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

23. The incidence of A'bkári taxation per head of population according to the census returns of 1901 for each district of the Presidency proper, for the year under report, is noted in Appendix D. The corresponding particulars for Native States, the A'bkári of which has been leased to the British Government, have not been given, for the reason that the realizations do not include the receipts from foreign liquors and intoxicating drugs (and in some cases those from toddy), but are mostly the receipts from country spirit only.

24. For the year under report the average incidence of A'bkári taxation per head of population according to the census of 1901 was 8 annas and 10 pies against 8 annas and 5 pies in the preceding year. As usual, the incidence of taxation per head of population was highest in Bombay, where for the year under report it amounted to Rs. 3-8-3, compared with Rs. 3-10-9 in the preceding year. It was lowest in Kaira, being 11 pies against 9 pies in the preceding year. In Surat it was Rs. 1-10-2 and Rs. 1-8-11, and in Thána Rs. 1-3-6 and Rs. 1-3-3 in 1900-1901 and 1899-1900, respectively. In the remaining districts the incidence varied from Re. 0-10-2 in Poona to Re. 0-1-3 in Sátára.

CONSUMPTION OF COUNTRY SPIRIT.

25. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British Districts and in the villages of the Native States, the A'bkári of which has been leased to the British Government. Appendix E shows the total consumption of country spirit in each district and in the whole Presidency for the year under report and the previous year; and the average rate of consumption per head of population. The quantities are given in gallons of strength 25° U.P.

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION OF COUNTRY SPIRIT.

26. The total sales of country spirit were more by 69,029 gallons of 25° U.P. than in the previous year. The districts showing noticeable increases are Khándesh (61,027 gallons), Thána (17,167 gallons), Broach (12,372 gallons), Surat (11,586 gallons), and Kolába (11,074 gallons). The increases in these districts are due to the same causes as are assigned in paragraph 12 above for the improvement in still-head duty receipts. It has, however, been stated in paragraph 13 that there was a marked decrease in Thána and Kolába under receipts from "still head duty," and it has been observed now that the sales have increased in these districts during the year under report. These seemingly contradictory statements are explained by the fact that in the previous year's item of "still head duty" receipts, the duty on all spirit removed during that year was included, whereas, the year under report being the last year of the triennial contract, the duty on a large portion of the unsold stocks at the end of this year refundable to the farmers has been excluded from the accounts of these two districts as explained in paragraph 13 above.

27. The districts showing noticeable decreases are—Bombay (31,834 gallons), Poona (9,817 gallons), Dhárwár (8,487 gallons), and Belgaum (8,348 gallons). The causes for the decreases in sales in these districts are the same as those given in paragraph 13, for the decline in the still head duty receipts.

WORKING OF THE MHOWRA FLOWERS ACT.

28. The provisions of the Mhowra Flowers Act which apply only to the Thána and Kolába districts, are well understood by the people. The period of mhowra vacation allowed by Section 18-A of the Act was extended to the 15th May 1901, by Government Notification No. 2488, dated the 17th April 1901, on account of the lateness of the crop. The number of prosecutions under the Mhowra Flowers Act declined in the Thána district from 45 in 1899-1900 to 27 in 1900-1901. In Kolába, too, the number of cases fell off from 22 in 1899-1900 to 16 in the year under report. The short mhowra crop is probably the explanation of this.

29. The question of extending the Mhowra Flowers Act to the Bulsár and Párdi Divisions of the Surat District is already before Government, and the advisability or otherwise of extending it to parts, if not the whole, of the Násik and Broach Districts is under consideration and will be reported upon shortly.

TODDY SPIRIT.

30. During the year under report, toddy spirit was manufactured only in Bombay, Ratnágiri, and Kánara. The subjoined statement shows the quantity of toddy used in distillation and the quantity of spirit manufactured therefrom in each district in the year under report and in the previous year :—

	Toddy Distilled.		Spirit Manufactured.	
	1899-1900.	1900-1901.	1899-1900.	1900-1901.
	Gallons.	Gallons.	Gallons. 25° U.P.	Gallons. 25° U.P.
Bombay	403,912	385,806	71,535	74,857
Kánara	182,275	177,434	21,467	20,516
Ratnágiri	654,760	557,305	129,785	116,078

31. The quantity of toddy spirit manufactured in Bombay was more by 3,322 gallons and in Ratnágiri and Kánara less by 13,707 gallons and 951 gallons, respectively, than in the previous year. The fluctuations in the manufacture of spirit generally depend upon the quantity of spirit in stock at the distilleries at the close of the year as well as on the demand for toddy spirit during the year. The increase in Bombay may be attributed to increased demand for toddy spirit, while the decreases in Ratnágiri and Kánara are due to large balances of spirit at the distilleries. The toddy drawn was almost wholly from cocoanut and brab trees. In Bombay 5·2, in Kánara 8·6, and in Ratnágiri 4·8 gallons of toddy were on an average required to manufacture one gallon of spirit of strength of 25° U.P. While in Ratnágiri 4·8 gallons of toddy produce one

STATISTICS AND EXPLANATORY REMARKS.

TODDY SPIRIT.

gallon of spirit, it seems *primâ facie* absurd that in Kánara, a neighbouring district, 8·6 gallons of toddy should be required to produce one gallon of toddy spirit. It also seems strange that though Bombay produced 71,535 gallons of spirit with 403,912 gallons of toddy in 1899-1900, it should produce in the year under report 74,857 gallons of spirit with 385,806 gallons of toddy. I am inquiring into these curious results. In Bombay the complaint has been that Bhandaris mix sugar or jagri with toddy or water. Still the matter requires further investigation. Admixing and watering is now prohibited (*vide* Government Resolution No. 5268, dated the 26th July 1901). The number of trees tapped for toddy for distillation in the Kánara and Ratnágiri Districts is shown in the margin. Similar particulars for Bombay cannot be given, as in Bombay separate licenses are not issued to tap trees for toddy either (*a*) for distillation or (*b*) for consumption in the raw state. The total number of trees of each kind tapped in Bombay in the year under report and the previous year are shown in the margin.

	1899-1900. Cocoanut.	1900-1901. Cocoanut.
Kánara ...	2,219	2,577
Ratnágiri ...	9,053	8,862

	1899-1900.	1900-1901.
Cocoanut ...	11,821	10,660
Brab ...	746	518
Date ...	4,377	4,161

Trees tapped for toddy for distillation in Kánara and Ratnágiri.

32. Government Resolution No. 1630 of the 21st February 1896, authorised the issue of licenses to tap trees for toddy for distillation in the Ratnágiri district, and the coast tálukas of the Kanara district for the calendar year so as to make them run concurrently with the country spirit licenses. And under Government Resolution No. 5435 of 21st July 1897, the trees licensed to be tapped for the supply of toddy shops up to the end of July were allowed to be tapped for distillation for five months from August to December at the proportionate rate of tree-tax. Thus, two sets of tapping licenses for distillation had to be dealt with in the year under report, one for a period of five months from 1st August to 31st December 1900, and the other for seven months from 1st January to 31st July 1901. The total number of cocoanut trees licensed to be tapped for distillation in the first five months and in the last seven months of the year under report in the Kánara and Ratnágiri districts is contrasted with that in the preceding year as per details noted in the margin. These figures do not agree with those shown in the preceding paragraph, which have been arrived at by taking $\frac{5}{12}$ths of the number tapped in the first period and $\frac{7}{12}$ths of that tapped in the second period and by adding them together.

	Kánara.		Ratnágiri.	
	1899 1900.	1900-1901.	1899-1900.	1900-1901.
Five months (August to December) ...	2,055	2,423	9,396	8,842
Seven months (January to July) ...	2,337	2,687	8,808	8,877
Total ...	4,392	5,110	18,204	17,719

RAW TODDY.

Number of trees tapped and quantity of toddy sold.

33. Appendix F shows the number of trees licensed to be tapped for raw toddy in each Mofussil district of the Presidency and the quantity of toddy reported to have been sold from the shops during the year under report and in the preceding year. It includes 525 brab trees tapped in 1900-1901 in the Surat district for the manufacture of vinegar. The figures as to sales of toddy cannot be said to be quite trustworthy. They have been extracted from the accounts furnished by the licensed vendors and do not include the quantities of toddy drawn under domestic consumption licenses. The total sales of toddy rose from 4,255,785 gallons in the previous year to 4,658,297 gallons in the year under report, an increase of 402,512 gallons. The only district showing a marked decrease is Dhárwár (57,118 gallons). The total number of date and wild palm trees tapped increased by 11,495, the improvement being chiefly in Thána (5,033 trees), Sholápur (5,019 trees), and Surat (4,668 trees). There was, however, a noticeable decrease in Dhárwár (4,232 trees). As in the preceding year no toddy was brought from His Highness the Nizám's Dominions into the Bijápur District. 3,514 gallons of toddy required for consumption in the Bágalkot Táluka of that district were obtained from the Belgaum District.

Trees tapped for Raw Toddy under different kinds of licenses.

34. The number of licenses granted and the number of trees tapped for toddy (1) for domestic consumption, (2) for sale at tree-foot booths, and (3) for sale at shops, are given in Appendix G. The concession allowing owners of trees

Licenses for domestic consumption.

to apply for licenses to tap a limited number of their trees for toddy for domestic consumption on payment of tree-tax only has not been taken advantage of in the districts of Ahmedabad, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwar and Kánara, either because the owners do not consume toddy or because they find it more profitable to rent their trees to the licensees for the retail vend of toddy. Similarly the concession extended to Khándesh in 1895-96 has not been made use of in the year under report. In Kaira, Broach, Poona, Sátára and Kolába the number of licenses taken out for tapping trees for domestic consumption is comparatively small. It is only in Surat and Thána that this concession is usually taken full advantage of. The figures shown against Surat include the number of licenses issued to, and the trees tapped by, the Kaliparaj on payment of a lower rate of tree-tax. In this district there was a decrease of 703 licenses and 2,019 in the number of trees tapped. In the Bulsár and Párdi Tálukas the number of licenses decreased by 439 and 223 respectively. This decline may be attributed to the fact that the special causes, mentioned in my last year's report, which led to the increase in these two tálukas, did not exist during the year under report. In Thána there was a decrease of 65 licenses.

Licenses for tree-foot booths.

35. The total number of licenses granted during the year under report for the sale of toddy at tree-foot booths was more by 8. The districts showing an increase are Broach (9), Kolába (2), Ahmedabad (1) and Thána (1). Surat and Bijapur show a decrease of two each and Sholápur one. The number of trees tapped increased in Broach (475) and Thána (444). There was a decrease in Bijápur (99) and Kolába (62).

Shop licenses.

36. The total number of shop licenses issued during the year was 1,155 against 1,145 in the previous year, an increase of 10. Kolába exhibits an increase of 10 licenses and Bijápur 9. Kánara shows a decrease of 12 licenses. The other increases and decreases are unimportant.

TRADE IN DENATURALIZED SPIRITS.

37. The following statement shows the quantities of (*a*) imported and (*b*) locally produced denaturalized spirits passed into consumption at the favourable 5 per cent. *ad valorem* rate of duty during the year under report :—

Denaturalized Spirit imported into Bombay Presidency from foreign countries.	Denaturalized Spirit produced in India.			
	Produced in the Bombay Presidency.		Imported from other Provinces.	
	Consumed locally.	Exported to other Provinces.	Consumed locally.	Exported to other Provinces.
1	2	3	4	5
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
24,083	.....	.....	52	.....

It will be seen from the above table that no denaturalized spirit was produced in the Bombay Presidency, nor was such spirit imported into this Presidency for exportation to other Provinces.

IMPORTS AND CONSUMPTION OF FOREIGN LIQUORS.

38. Appendix H shows the quantities of foreign liquors imported into Bombay by sea and sold by foreign liquor licensees during the year under report. The imports of fermented liquors increased by 9,735 gallons and the issues of malt liquor from the brewery at Dápuri near Poona by 66,397 gallons. The imports of wines were more by 1,424 gallons, those of liqueurs by 352 gallons, those of spirit potable by 10,398 gallons and those of spirits of wine and other non-potable spirits by 8,006 gallons. The increase under wines is due to the fact that cheap portwine made in Germany is finding favour, while that under spirit potable arises from the large consumption of cheap stuff that comes from France and other places.

STATISTICS AND EXPLANATORY REMARKS.

39. The sales of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay entered in Appendix H are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay A'bkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *boná fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required under clause (*a*), Section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor entered in the above table as sold by the wholesale licensees passed into consumption within the Presidency or was exported to other provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations is bought by shopkeepers at other stations in and beyond the Presidency. Thus some of the foreign liquor shopkeepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's territory, the Berárs, Central Provinces, and even Madras, get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to Government officers and others at out-stations.

QUANTITIES OF INTOXICATING DRUGS SOLD.

40. The quantities of bháng, gánja and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay during the year under report are entered in columns 20 to 22 of Imperial Form No. 4, appended.

Particulars of shops.

41. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs and the average number of population served by each shop are given in Imperial Forms Nos. 3 and 5, appended.

Number of country spirit shops.

42. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,443 against 2,442 in the previous year—an increase of one shop. Six shops were closed in the Panch Maháls and one in each of the districts of Surat and Bijápur, while six additional shops were opened in Khándesh and one in each of the districts of Broach, Sátára and Dhárwár.

43. In paragraphs 34 to 36 I have explained the causes of fluctuation in the number of licenses granted for domestic consumption and in the number of tree-foot booths and shops licensed for the retail sale of toddy. The number of toddy-hawking licenses issued in the Surat District was 11, the same as in the previous year.

Licenses for the sale of imported liquors and country spirits excised at Tariff rates.

44. The number of hotels, refreshment-rooms and shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at Tariff rates during the year under report was 411 against 399 in the previous year. In the Town and Island of Bombay four additional licenses—two wholesale and two refreshment-room—were granted, while one hotel license was withdrawn. In Thána one retail and two hotel licenses were converted into refreshment-room licenses, while one retail license was renewed and an additional retail license granted. In Sholápur one wholesale license was converted into retail license and three additional licenses—two hotel and one retail—were issued, while in Dhárwár three additional licenses were granted, two of them being wholesale and one hotel. The other increases and decreases are insignificant.

Shops licensed for the sale of intoxicating drugs.

45. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency during the year under report was 639 against 640 in the preceding year. Seven shops in Bombay, three in Ahmednagar and one in Sátára were closed, while four new shops in Poona, two in Sholápur and one in each of the districts of Kaira, Bijápur, Kánara and Ratnágiri were opened during the year under report. The quantity of intoxicating drugs reported to have been sold at the shops was 83,372 seers against 82,023 seers in the previous year—an increase of 1,349 seers.

Shops diminished wherever possible.

46. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened, wherever diminution is possible, without risk of inciting the sale of illicit liquor or drugs,

shops being everywhere limited to the number actually required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents. STATISTICS AND EXPLANATORY REMARKS.

47. The number of offences against the A'bkári law in each district of the Bombay Presidency detected during the year under report under the heads (1) illicit distillation of spirits and possession of implements for the same purpose, (2) illicit importation and possession of liquor, and (3) miscellaneous, are given in Appendix I. It will be seen therefrom that the total number of cases detected was 1,978 as against 2,357 in the previous year, a decrease of 379, the percentage of convictions on the number of cases brought up being 91·0 compared with 92·4 in the previous year. The number of cases of illicit distillation and possession of implements for unauthorized manufacture decreased by 169, those of illicit importation and possession of liquor by 159, and other miscellaneous offences against the A'bkári laws by 51. The difficulty of procuring mhowra owing to the short crop accounts for the decrease in offences. OFFENCES.

48. The districts showing marked decrease in the number of detected cases of illicit distillation are Khándesh (115) and Surat (61). These and Násik are the principal districts in which offences against the A'bkári laws are most frequent and the Establishments are being urged to increased vigilance. The attention of the Collectors has again been drawn to the necessity for closer supervision, but changes in the *personnel* of the District chiefs continue and it is not easy to ensure continuity of administration.

49. The number of cases of illicit importation and possession of liquor decreased in Khándesh by 154, in Násik by 48 and in Sholápur by 15. Kaira and Surat show an increase of 30 and 26, respectively.

50. As stated in paragraph 47, there was a total decrease of 51 in the number of "Other miscellaneous offences" detected. The most noticeable decrease was in Thána (63), Surat (48) and Khándesh (40). Bombay, Ahmedabad and Bijápur show an increase of 55, 30 and 26, respectively.

51. Agreeably to the orders of Government contained in their memorandum No. 2121, dated the 29th March last, the number of convictions obtained on information from the several country spirit farmers and their agents have been distinguished in Appendix I, from the number due to the initiative of the Government establishments. From this it will be seen that, on the whole, the Government establishment detected 832 cases more than the farmers' men. In Khándesh and Surat, however, the number of cases detected by the farmers' men exceeded those detected by the A'bkári staff by 92 and 57, respectively. This is due to the fact that the numerical strength of the farmers' detectives is in these Districts greater than that of the Government establishments.

52. I have received representations from several A'bkári farmers praying for various concessions on account of the decreased sales of liquor in the year under report due to the effects of the late famine. I have reported on this subject separately, and should Government be pleased to grant concessions on the principle determined upon in their Resolution No. 7940—172 Confl., dated 18th December 1900, a sum of about Rs. 4,00,000 must be foregone on account of the year under report. GENERAL REMARKS.

53. In particular, I desire to mention the names of Messrs. Drew and Bonus amongst Collectors, Mr. Clark amongst Assistant Collectors, and Messrs. Smith, Proctor and Xavier amongst Inspectors as having rendered specially good service to the Department during the year under report.

I have the honour to be,
Sir,
Your most obedient Servant,
J. POLLEN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX A.

Statement showing the Sanctioned Strength of the Establishment for each District as it stood on 31st July 1901.

Districts.	Excise Department.								Abkári Police.					Total Annual Cost.
	Strength.						Cost.		Strength.			Cost.		
	Assistant Collector.	Supervisor and Assistant Supervisor.	Inspectors on pay exceeding Rs. 50.	Gaugers on Rs. 100 and less, and Sub-Inspectors on Rs. 50 and less.	Clerks, Kárkúns and Talátis.	Menials.	Monthly.	Annual.	Head Constables.	Daffedárs and Savárs.	Constables.	Monthly.	Annual.	
							Rs.	Rs.				Rs.	Rs.	Rs.
Bombay	1	2	13	24	12	120	5,403	64,836	2	...	10	129	1,548	66,384
Ahmedabad	...	...	4	2	1	10	538	6,456	4	...	17	219	2,628	9,084
Kaira	...	...	3	4	1	...	485	5,820	2	...	11	145	1,740	7,560
Panch Mahálś ...	...	...	3	5	...	2	444	5,328	3	...	14	164	1,968	7,296
Broach	...	...	3	3	1	...	440	5,280	4	...	17	208	2,496	7,776
Surat	...	...	7	7	12	1	1,334	16,008	6	...	52	595	7,140	23,148
Thána	...	...	13	25	2	...	2,338	28,056	18	...	76	980	11,760	39,816
Násik	...	...	4	7	1	...	595	7,140	3	...	16	183	2,196	9,336
Kháńdesh	...	...	11	19	2	35	1,964	23,568	1	17	4	574	6,888	30,456
Ahmednagar	...	...	1	4	...	...	223	2,676	2	...	23	233	2,796	5,472
Poona	...	...	3	6	1	1	628	7,536	7	...	32	403	4,836	12,372
Sholápur	...	...	2	6	...	...	390	4,680	4	...	31	348	4,116	8,796
Sátára	...	...	2	3	...	...	320	3,840	3	...	38	381	4,572	8,412
Belgaum	...	...	3	3	1	...	445	5,340	3	...	26	282	3,384	8,724
Dharwár	...	...	3	7	1	...	580	6,960	3	...	29	300	3,600	10,560
Bijápur	...	...	2	7	1	...	430	5,160	3	...	25	267	3,204	8,364
Kánara	...	...	7	14	1	3	1,073	12,876	5	...	48	500	6,000	18,876
Ratnágiri	...	...	10	18	2	13	1,161	13,932	13	...	76	850	10,200	24,132
Kolába	...	...	6	22	...	6	1,382	16,584	8	...	73	776	9,312	25,896
Total ...	1	2	100	186	39	191	20,173	2,42,076	94	17	618	7,532	90,384	3,32,460

J. POLLEN,
Commissioner of Customs,
Salt Opium and Abkári.

APPENDIX B.

Statement showing the various rates of Still-head Duty and Tree-tax and maximum selling prices of Country Spirit and Toddy in force at the end of 1900-1901.

Names of District.	Still-head Duty per gallon.						Maximum selling price per gallon.						Tree-tax rates on		Maximum selling price per gallon of Toddy.	
	Mowra or Molasses Spirit.			Toddy Spirit (exclusive of drawback allowance).			Mowra or Molasses Spirit.			Toddy Spirit.			Cocoa-nut and Brab.	Date & Wild Palm.	At Booths.	At Shops.
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.				
	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs.	A. p.	A. p.
Bombay ...	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...	12	6	4 6	...
Thána ... Sásette ...	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	12	6	3 0	4 0
Thána ... Bassein ...	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...				
Thána ... Mahim ...	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	10	5		
Thána ... Dahánu ...	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	7½	3	2 0	3 0
Thána ... Umbargaon ...	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...	5	2		
Thána ... Kalyan ...	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...				
Thána ... Rest of the district and Jawhár State	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...	9	3	3 0	4 0
Kolába ... Panvel Táluka ...	3 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	12N	6N	3 0	4 0
Kolába ... Alibág do. ...																
Kolába ... Rest of the district and Sudhágad Mahál ...	2 8	1 4	..	...	...	...	4 0	2 0	...	...	...	...	9	3		
Ahmedabad. Deesa Cantonment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ahmedabad. Parantij Táluka, including Mohasa Mahál (except the villages of Deroli, Amodra, and Indran) and Sakhiál Village ...	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...				
Ahmedabad. Ahmedabad City and Cantonment and 10 miles round ...	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...	5	2	9 0	9 0
Ahmedabad. Rest of the district ...	2 8	1 5														
Kaira ... Matar, Mehmadabad, A'nand, Nadiad and Borsad Talukas and the town of Dakor ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...				
Kaira ... Thásra Táluka (excluding the town of Dákor) and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Mohasa Mahál of the Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	½	½	...	...
Kaira ... State of Cambay ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	1	½	...	6 0
Kaira ... States of Umetha, Bhádarwa and Dodka Mewás ...	2 4	1 4	...	...	...	...	3 12	2 4								
Kaira ... Pandu Mewás ...	0 12	0 6	...	...	...	...	2 4	1 4								
Kaira ... Talukas of Ghodásar and Haldarwás and the Bávisi Village of Barmuwáda ...	2 4	1 4	...	...	...	...	3 12	2 4								
Kaira ... The Bávisi Village of Mahisa and the Khadál Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	...	...	...	...
Panch Mahals.. Western Mahals, comprising Godhra, Kalol and Hálol Talukas ...	1 0	0 7	...	...	...	...	2 6	1 4								
Panch Mahals.. Eastern Mahals, comprising Dohad and Jhálod Talukas.	0 12	0 6	...	...	...	...	2 4	1 4								
Panch Mahals.. Sánkheda Mewás ...	0 12	0 6	...	...	...	...	2 4	1 2								
Broach ... Broach City and 10 miles round ...	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...	5½	2½	4 0	4 0
Broach ... Rest of the district ...	2 8	1 5														
Surat ... Surat City ...	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...	7	4		
Surat ... Chorási Táluka ...	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	7	4		
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...				
Surat ... Olpád Táluka ...	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	7 D	4 D	3 0	4 6
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	5½E	2½E		
Surat ... Jalálpor Táluka ...	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...	6½	3		
Surat ... Pardi do. ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	5	2	3 0	4 0
Surat ... Bulsár do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	6½K	3 K	3 0K	4 6K
Surat ... Bulsár do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	4½L	1½ L	3 0L	4 0L
Surat ... Bárdoli do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	1½	1	3 0	4 0
Surat ... Bárdoli do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...				
Surat ... Mándvi do. A. Western ...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	1¾P	1 P	3 0P	4 0P
Surat ... Mándvi do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 R	¾R	1 6R	2 0R
Surat ... Chikhli do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...				
Surat ... Chikhli do. A. Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	3	1	3 0	4 0
Násik ... Málegaon Táluka ...	2 6	1 3	...	...	...	...	3 14	2 3								
Násik ... Talukas of Báglán, Kalvan and Peint ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	6	2	...	9 0
Násik ... Rest of the district ...	2 12	1 6	...	...	...	...	4 2	2 5								
Khándesh. The Western Belt, comprising the Dángs, the Mewás Estates, Návápur Petha, Akráni Pargána and the villages in the Taloda Táluka to the west of the town of Taloda ...	0 12	0 6	...	...	...	...	2 0	1 4	...	...	...	...				
Khándesh. The Central Belt, comprising the talukas of Pimpalner, Nandurbár Proper, Sháhada and the rest of the Taloda Táluka ...	1 4	0 10	...	...	...	...	2 10	1 10	...	...	...	...	6	2	...	...
Khándesh. The Eastern Belt, comprising the rest of the district ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...				
Ahmednagar ...	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	6	2	6 0	6 0
Poona ... City, Cantonment and 10 miles round ...	4 0	2 2	...	...	...	...	5 4	2 15	...	...	...	...	6	2	6 0	6 0
Poona ... Rest of the district ...	3 14	2 1														
Sholápur ... City and 10 miles round	3 8	1 13	...	...	...	...	4 14	2 11	...	...	...	...	6	2	6 0	6 0
Sholápur ... Rest of the district ...	3 6	1 12														
Sátára ...	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	6	2	6 0	6 0
Belgaum...	3 14	2 1	...	...	...	...	5 4	2 15	...	...	...	...	6	2	...	9 0
Dhárwár...	3 6	...	2 11	...	...	...	4 12	...	3 11	...	...	...	6	2	9 0	9 0
Bijápur ...	3 4	1 11	...	...	...	...	4 12	2 10	...	...	...	...	6	2	9 0	9 0
Kánara ... Above-Ghát talukas ...	3 4	...	2 9 0	...	...	...	4 12	...	3 11	...	...	...	6	2	9 0	9 0
Kánara ... Coast talukas ...	1 8	...	1 3 0	0 8 4	...	0 6 8	3 0	...	2 4	3 0	...	2 4	8	3	...	6 0
Ratnágiri ...	1 8	0 12	...	0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	8	3	6 0	6 0
															4 6	4 6

A Western and eastern mean on the west and east of the line of demarcation.
B Applicable to the portion of the táluka within 5 miles limit of the Surat City.
C Do. do beyond 5 miles do. do.
D Do. do. within 10 miles do. do.
E Do. do. beyond do. do. do.
K Applicable to the 33 coast villages of the táluka.

L Applicable to the táluka, exclusive of the 33 coast villages.
P Do. portion of the táluka south of the Tápti.
R Do. do. do. north of the Tápti.
N The rates of tree-tax applicable to Khárápát portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).

J. POLLEN,
Commissioner of Customs, Salt,
Opium and Abkári.

APPENDIX C.

Statement showing the amount of Minimum Revenue guaranteed for Country Spirit Farms for each of the districts in the Bombay Presidency during the year 1900-1901. (Wherever there is more than one farm in a district, the guarantee for each farm is shown separately in column 1 of the statement.)

District.			Amount of minimum revenue guaranteed.	Remarks.
			Rs.	
Ahmedabad			1,70,000	
Kaira			50,000	
Sankheda Mewás			17,000	
Thána—				
Sálsette, Bassein and Máhim ...	Rs.	5,74,000		Three years' contract expired on 31st July 1901. Fresh triennial contract expires on 31st July 1904.
Umbargaon, Dáhánu and Jawhár State	„	1,00,000		
Inland tálukás (Kalyán, Bhiwndi, Váda, Murbád and Sháhápur) ...	„	2,30,000		
			9,04,000	
Kolába—				
Panvel and Karjat	Rs.	1,65,000		
Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál	„	2,10,000		
			3,75,000	
Khándesh			4,70,000	Four years' contract expires on 31st July 1902.
Panch Maháls			40,000	Three years' contract expires on 31st July 1903.
Broach...			1,50,000	
Surat			6,45,000	
Násik			1,60,000	
Ahmednagar			82,500	Three years' contract expires on 31st July 1902.
Poona			5,45,000	
Sholápur			1,15,000	
Sátára			93,000	
Bijápur			66,000	
Belgaum			2,65,000	
Dhárwár			2,50,000	
Kánara—				
Above Ghát tálukas of Haliyál, Sirsi, Siddápur and Yellápur ...	Rs.	90,000	.....	
Below Ghát tálukas of Kárwár, Kumta, Honore and Ankola	„	21,500	1,11,500	Three years' and three months' contract expires on 31st March 1902.
Ratnágiri			90,000	

J. POLLEN,

Commissioner of Customs,
Salt, Opium and Abkári.

APPENDIX D.

Statement showing the Incidence of A'bkári Taxation per head of population according to the Census Returns of 1901 for each District of the Bombay Presidency proper for the year 1900-1901.

British Districts and Native States.	Population according to the Census of 1901.	Realizations.	Incidence of taxation per head of population.
		Rs.	Rs. a. p.
British Districts.			
Bombay	770,843	27,09,457	3 8 3
Ahmedabad	795,094	1,79,700	0 3 7
Kaira	715,725	39,314	0 0 11
Panch Maháls	261,870	42,942	0 2 7
Broach	291,428	1,65,914	0 9 1
Surat	636,602	10,41,161	1 10 2
Thána	809,361	9,86,477	1 3 6
Násik	819,575	1,75,933	0 3 5
Kháندesh	1,460,652	4,81,666	0 5 3
Ahmednagar	837,774	99,933	0 1 11
Poona	995,074	6,30,726	0 10 2
Sholápur	720,978	1,67,192	0 3 9
Sátára	1,146,521	89,329	0 1 3
Belgaum	994,209	3,42,540	0 5 6
Dhárwár	1,113,426	3,97,912	0 5 9
Bijápur	735,041	1,48,875	0 3 3
Kánara	454,238	1,86,205	0 6 7
Ratnágiri	1,166,890	2,33,512	0 3 2
Kolába	605,165	3,71,023	0 9 10
Total ... 1900-1901 ...	15,330,466	84,89,811	0 8 10
Total ... 1899-1900 ...	15,330,466	80,92,682	0 8 5
Native States.			
Cambay	.....	13,223	.....
Rewa Kántha States	.....	18,928	.....
Mahi Kántha States	.....	911	.....
Jawhár	.....	12,099	.....
Sudhágad	.....	8,442	.....
Kháندesh Mewás	.....	7,945	.....
Akalkot	.....	5,658	.....
Deccan Jághirs	.....	13,039	.....
Southern Marátha Country Jághirs ...	.....	74,673	.....
Sávanur	.....	4,518	.....
Total ... 1900-1901 ...	.....	1,59,436	.....
Total ... 1899-1900 ...	.....	1,58,822	.....
Grand Total ... 1900-1901 ...	.....	86,49,247	.....
Grand Total ... 1899-1900 ...	.....	82,51,504	.....

J. POLLEN,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX E.

Statement showing the consumption of country spirit and the rate of consumption per head of population in each district of the Bombay Presidency proper for the year 1900-1901.

District.	Population according to Census of 1901.	Quantities consumed in terms of 25° U. P.	Rate of consumption per head of population.
		Gallons.	Drams.
Bombay	770,843	610,909	38·0
Ahmedabad	795,094	60,633	3·7
Kaira	715,725	14,198	1·89
Panch Maháls	261,870	36,662	6·7
Broach	291,428	55,106	9·1
Surat	636,602	250,074	18·9
Thána	809,361	372,616	22·1
Násik	813,575	51,836	3·0
Khándesh	1,460,652	188,685	6·2
Ahmednagar	837,774	16,104	0·9
Poona	995,074	110,477	5·3
Sholápur	720,978	20,315	1·3
Sátára	1,146,521	18,570	0·8
Belgaum	994,209	40,753	2·0
Dhárwár	1,113,426	55,458	2·4
Bijápur	735,041	13,724	0·9
Kánara	454,238	44,755	4·7
Ratnágiri	1,166,890	84,303	3·5
Kolába	605,165	145,912	11·6
Total, 1900-1901 ...	15,330,466	2,191,090	6·9
Total, 1899-1900 ...	15,330,466	2,122,061	6·6

APPENDIX F.

Statement showing the number of trees licensed to be tapped for raw toddy in each Mofussil District of the Bombay Presidency proper, and the quantity of toddy reported to have been sold from shops during the year 1900-1901.

District.	Trees tapped.			Quantity of Toddy sold.
	Cocoanut.	Bráb.	Date and Wild Palm.	
				Gallons.
Ahmedabad	...	...	325	6,067
Kaira	...	37	...	.....
Panch Maháls	...	...	...	.....
Broach	...	900	510	40,942
Surat	75	798	88,407	1,979,304
Thána	157	5,149	14,770	587,230
Násik	...	...	895	7,580
Khándesh	...	...	...	.....
Ahmednagar	...	...	1,870	35,005
Poona	5	...	5,791	190,403
Sholápur	...	...	14,440	176,482
Sátára	1	...	93	.....
Belgaum	...	...	18,217	262,948
Dhárwár	...	...	23,001	204,937
Bijápur	...	...	16,472	314,963
Kánara	2,629	...	4,182	269,178
Ratnágiri	9,812	...	153	506,823
Kolába	318	879	1,389	76,435
Total, 1900-1901 ...	12,997	7,763	190,515	4,658,297
Total, 1899-1900 ...	12,214	5,923	179,020	4,255,785

J. POLLEN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX G.

Statement showing the Number of Licenses granted and the Number of Trees tapped for toddy (1) for Domestic Consumption; (2) for sale at Tree-foot Booths; and (3) for sale at Shops during the year 1900-1901.

Districts.	Number of Licenses issued.		Number of Trees licensed to be tapped.		
	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and Wild Palm.
			(For Domestic Consumption.)		
Kaira	22	4	...	37	...
Broach	21	...	...	...	35
Surat	6,871	...	...	41	14,075
Thána	380	...	..	366	194
Poona	7	...	...	...	10
Sátára	5	...	1	...	12
Ratnágiri	1	...	...	...	1
Kolába	8	...	...	4	4
Total ... 1900-1901 ...	7,315	4	1	448	14,331
1899-1900 ...	8,071	8	...	480	16,459
			(For Tree-foot Booths.)		
Ahmedabad	1	...	...	...	25
Broach	12	...	...	475	75
Surat	6	...	...	...	375
Thána	201	...	157	2,040	882
Ahmednagar	1	...	...	...	143
Poona	5	...	5	...	514
Belgaum	2	...	...	...	78
Bijápur	3	...	...	...	104
Kolába	27	3	...	10	1,183
Total ... 1900-1901 ...	258	3	162	2,525	3,379
1899-1900 ...	250	2	201	1,928	3,112
			(For Shops.)		
Ahmedabad	6	...	...	...	300
Broach	10	...	...	425	400
Surat	236	...	75	757	73,957
Thána	191	11	...	2,743	13,694
Násik	11	...	...	...	895
Ahmednagar	8	...	...	...	1,727
Poona	41	...	...	...	5,267
Sholápur	18	8	...	...	14,440
Sátára	...	2	...	...	81
Belgaum	92	29	...	...	18,139
Dhárwár	113	23	...	...	23,001
Bijápur	96	1	...	...	16,368
Kánara	98	...	2,629	...	4,182
Ratnágiri	143	...	9,812	...	152
Kolába	92	2	318	865	202
Total ... 1900-1901 ...	1,155	76	12,834	4,790	1,72,805
1899-1900 ...	1,145	71	12,013	3,515	1,59,449

J. POLLEN,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX H.

Statement showing the quantities of Foreign Liquors imported into Bombay by Sea and Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates each District of the Bombay Presidency Proper during the year 1900-1901.

Districts.	Fermented Liquors.	Wines.	Liquors.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Imported by sea into Bombay—					
1900-1901 ...	1,241,608	106,136	2,712	252,139	105,232
1899-1900 ...	1,231,873	104,712	2,360	241,741	97,226
Sold by Licensees—					
Bombay	58,002	31,325	2,005	86,490	19,212
Ahmedabad	1,152	809	37	5,276	4
Kaira	46	21	...	391	...
Panch Mahâls	59	29	7	242	...
Broach	80	236	12	1,646	3
Surat	393	620	18	3,584	12
Thána	1,869	860	33	7,168	5
Násik	2,088	231	32	2,671	11
Khándesh	2,716	320	2	3,229	21
Ahmednagar	589	490	19	5,280	44
Poona	196,422	13,139	1,439	89,265	444
Sholápur	1,219	211	14	2,574	36
Sátára	598	578	35	3,093	...
Belgaum	19,046	663	79	4,205	261
Dhárwár	858	508	...	3,927	...
Bijápur	41	27	1	478	4
Kánara	54	252	...	754	211
Ratnágiri	30	105	...	736	8
Kolába	290	225	6	1,260	4
Total ... 1900-1901 ...	195,552	50,649	3,739	222,269	20,475
Total ... 1899-1900 ...	152,822	41,241	2,807	152,793	22,464

J. POLLEN,
Commissioner of Customs, Salt,
Opium and A'bkári.

APPENDIX I.

Statement showing the number of offences against the A'bkári laws in each district of the Bombay Presidency Proper detected by Government Establishments and the country Spirit farmers' men under the heads (1) illicit distillation of spirit and possession of implements for the same, (2) illicit importation and possession of liquor and (3) miscellaneous during the year 1900-1901.

District.	Cases detected.												Cases in which convictions were obtained.
	Illicit distillation and possession of implements, &c., for the same.			Illicit importation and possession of liquor.			Other Miscellaneous offences.			Total.			
	By Government Establishments.	By the country spirit Farmers' men.	Total.	By Government Establishments.	By the country spirit Farmers' men.	Total.	By Government Establishments.	By the country spirit Farmers' men.	Total.	By Government Establishments.	By the country spirit Farmers' men.	Total.	
Bombay	1	...	1	47	...	47	80	2	82	128	2	130	125
Ahmedabad	2	...	2	17	...	17	30	...	30	49	...	49	46
Kaira	37	1	38	42	...	42	6	...	6	85	1	86	82
Panch Mahals ...	19	...	19	3	1	4	6	...	6	28	1	29	25
Broach	23	5	28	1	...	1	1	...	1	25	5	30	25
Surat	57	151	208	56	61	117	64	22	86	177	234	411	396
Thána	105	26	131	26	...	26	58	8	66	189	34	223	181
Násik	82	24	106	12	1	13	27	...	27	121	25	146	132
Khándesh	62	238	300	27	29	56	87	1	88	176	268	444	424
Ahmednagar	3	...	3	2	...	2	22	...	22	27	...	27	26
Poona	1	...	1	18	...	18	15	...	15	34	...	34	34
Sholápur	4	...	4	7	...	7	20	...	20	31	...	31	30
Sátára...	...	...	...	...	...	...	14	...	14	14	...	14	6
Belgaum	17	...	17	22	...	22	8	...	8	47	...	47	44
Dhárwár	5	...	5	26	3	29	28	...	28	59	3	62	59
Bijápur	14	...	14	24	...	24	36	...	36	74	...	74	54
Kánara	...	...	...	8	...	8	49	...	49	57	...	57	43
Ratnágiri	5	...	5	7	...	7	18	...	18	30	...	30	24
Kolaba	12	...	12	8	...	8	34	...	34	54	...	54	44
Total. 1900-1901 ...	449	446	894	353	95	448	603	33	636	1,405	573	1,978	1,800
Total. 1899-1900 ...	...	...	1,063	...	...	607	...	...	687	1,376	981	2,357	2,179

J. POLLEN,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX J.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise (intoxicating liquors) Memorandum (Edition of the year 1900), relating to Bombay Presidency Proper, correct with reference to facts and figures for the revenue year 1900-1901.

Para. 167.—The total excise receipts for the revenue year ending 31st July 1901 amounted to Rs. 91·60 lákhs as shown below:—

Head.	Receipts in lákhs of Rupees.	Percentage of total Receipts.
Country Spirits	67·61	73 81
Toddy	13·92	15·20
Duty on Rum, &c., manufactured in India	·02	·02
Duty on Malt Liquors manufactured in India	·32	·35
License fees on imported liquors, &c.	1·24	1·36
Opium and its preparations ...	5·93	6·47
Hemp Drugs	1·99	2·17
Fines, forfeitures and miscellaneous .	·57	·62
Total ...	91·60	100·00

Para. 171, sub-para. 1, lines 1 and 2—In 1900-1901 such supplemental payments amounted to Rs. 6,01,823, *viz.*, in Kaira Rs. 14,792, Panch Maháls Rs. 8,242, Broach Rs. 7, Surat Rs. 67,325, Násik Rs. 15,435, Khándesh Rs. 1,58,849, Ahmednagar Rs. 17,515, Poona Rs. 1,04,261, Sátára Rs. 12,627, Sholápur Rs. 41,216, Bijápur Rs. 23,210, Belgaum Rs. 82,739, Dhárwár Rs. 39,557, and Kánara (above-ghát tálukas) Rs. 16,048.

Para. 174, line 2—In 1900-1901.

„ *sub-para. 1, line 2*—Rs. 4-0-5 (for Rs. 2-15-9).

Para. 180, line 1—In 1900-1901.

Para. 184, line 2—Amounted in 1900-1901 to 22·92 lákhs.

„ *sub-para., line 1*—Rs. 4-12-7 (for Rs. 4-11-5).

„ „ *line 2*—Rs. 3-14-0 (for Rs. 3-14-2).

Para. 185, sub-para. 1, line 1—In 1900-1901.

Para. 189—In 1900-1901 deficiency payments required to make up the "minimum guarantee" amounted to Rs. 94,983 in Thána and to Rs. 23,220 in Kolába, or in all Rs. 1,18,203. With the exception of this amount and Rs. 5,167 on account of toddy distillery fees, the whole of the revenue obtained under this system was realized by still-head duties, and amounted on the average to Rs. 2-13-6 per proof gallon.

Para. 190, line 7—In 1900-1901 was Rs. 8,400.

Para. 191, sub-para. 4, page 35—

Lines 7 and 8—In 1900-1901 was Rs. 67·52 lákhs, of which 4·37 lákhs represent vend fees.

Line 9—7·2 (for ·45), and *add*, after the word "system" in line 10 on page 36, "and 0·7 miscellaneous receipts."

Para. 191, page 36, line 10—1,717,775 (for 2,060,280).

„ „ *line 11*—Rs. 3-14-11 (for Rs. 3-5-10).

„ „ *line 12*—Rs. 3-4-1 (for Rs. 3-2-1).

Para. 198, lines 2 and 3—In 1900-1901 amounted to 13·92 lákhs, of which 8·88 lákhs were obtained from tree-tax.

Para. 199, lines 6 and 7—In 1900-1901 to Rs. 1,752.

Para. 200, line 2—In 1900-1901 was 515,366 gallons.

Para. 201, lines 3 and 4—183 wholesale licenses were issued in 1900-1901 against only 111 ordinary retail licenses.

Para. 204, line 1—1901 (for 1891).

„ *lines 2 and 3*—In 1900-1901 in the Bombay Presidency outside of Sind was 9 annas and 7 pies per head, of which more than $\frac{9}{10}$th is attributed to liquors.

APPENDIX K.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum (Hemp Drugs), relating to Bombay Presidency Proper, correct with reference to facts and figures for the revenue year 1900-1901.

Para. 40, line 1—1901 (for 1900).

„ *line 2*—199,000 (for 206,000).

„ *line 5*—2·17 (for 2·2).

Para. 43, sub-para., line 1—Rs. 4,000 (for Rs. 5,000).

„ „ *line 2*—1900-1901 (for 1899-1900).

Para. 44, lines 3 and 4—1900-1901 (for 1899-1900).

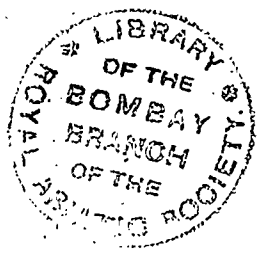
„ *line 4*—639 (for 640).

„ *sub-para. 1, line 2*—1900-1901 (for 1899-1900).

„ „ *line 4*—1908 (for 1884); 114 (for 125); 63 (for 41); 2,085 (for 2,050).

J. POLLEN,
Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. 1.



B 1349—6

IMPERIAL

Excise Revenue and Net

DETAIL OF GROSS RECEIPTS DURING

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Toddy.				
												Tree Tax.				
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Out-stills.	Total Country Spirit.	On trees tapped for toddy used in distillation	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	Deficiencies in Minimum Guarantee Revenue for tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	98,842	1,727	...	13	1,740	18,55,131	...	4,37,270	51	...	22,92,452	...	1,58,401	...	1,58,401	...
Ahmedabad	2,020	...	...	...	...	1,56,037	...	...	...	8,400	1,64,437	...	...	650	650	...
Kaira	265	...	...	...	...	35,208	14,792	...	...	...	50,000	...	...	25	25	...
Panch Mahâls	125	...	...	...	...	48,758	8,242	...	266	...	57,266	...	...	...	...	...
Broach	355	...	...	...	...	1,49,993	7	...	...	...	1,50,000	...	...	6,225	6,225	...
Surat	1,450	25	...	...	25	5,77,675	67,325	...	88	...	6,45,088	...	...	2,49,491	2,49,491	...
Thâna	4,260	...	...	...	...	7,65,154	94,983	...	...	...	8,60,137	...	...	89,441	89,441	...
Násik	1,398	...	...	...	...	1,44,565	15,435	...	...	...	1,60,000	...	...	1,816	1,816	241
Khándesh	840	...	...	...	...	3,11,151	1,58,849	...	1,432	...	4,71,432	...	...	...	...	...
Ahmednagar	755	...	...	...	...	64,985	17,515	...	...	...	82,500	...	..	3,740	3,740	...
Poona	5,067	...	32,210	104	32,314	4,40,739	1,04,261	...	59	...	5,45,059	...	...	11,612	11,612	...
Sátára	1,292	...	...	...	...	80,373	12,627	...	...	...	93,000	...	...	192	192	...
Sholápur	1,635	...	...	...	...	73,784	41,216	...	...	...	1,15,000	...	...	28,880	28,880	...
Bijápur	360	...	...	...	...	42,790	23,210	...	...	...	66,000	...	...	32,944	32,944	...
Belgaum	1,045	...	...	...	...	1,82,261	82,739	...	...	...	2,65,000	...	...	36,434	36,434	...
Dhárwár...	1,945	...	...	...	...	2,10,443	39,557	...	53	...	2,50,053	...	...	46,002	46,002	...
Kánara	410	...	...	...	...	86,200	16,048	...	768	...	1,03,016	20,989	...	33,578	54,517	1,979
Ratnágiri	435	...	...	...	...	43,797	...	...	4,399	...	48,196	71,036	...	78,489	1,49,525	...
Kolába	1,745	...	...	...	...	3,19,131	23,220	...	...	...	3,42,351	...	...	17,766	17,766	...
Total ... 1900-1901 ...	1,24,264	1,752	32,210	117	34,079	55,88,175	(a) 7,20,026	4,37,270	7,116	8,400	67,60,987	91,975	1,58,401	6,37,285	8,87,661	2,220
Total ... 1899-1900 ...	1.17.191	1.946	28.060	115	30.121	(b) 55.81.866	(b) 3.30.630	4.40.224	5.804	14.400	(b) 63.72.924	91.048	1.73.195	5.99.063	8.63.306	2.890

(a) This item represents revenue realizable but not fully realized. It is subject to

(b) These items do not tally with those shown in the Imperial Form for 1899-1900 owing chiefly to deductions

(c) Exclusive of Rs. 97,634 on account of duty and Rs. 23,536

(d) Inclusive of Rs. 90,565 on account of refunds of Opium pass fees due to

Country Spirit

FORM No. 1.

Revenue of 1900-1901.

...AR BY DISTRICTS FROM

...d Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
Shop license fees.	Fees for forms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Fees on permits.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other Items, A'bkári Revenue.	Other Items, Excise Opium Revenue.	Total.			
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35,033	649	1,94,066	(c) 5,56,196	3,600	(c) 16,663	5,76,459	585	83,051	83,636	154	108	38,547	177	38,986	33,86,201	2,16,502	30,69,699
330	...	980	...	35	...	35	88	7,500	7,588	...	13	4	3,000	3,017	1,78,077	4,094	1,73,983
...	...	35	...	2	...	2	53	2,500	2,553	...	75	3	1,800	1,878	54,723	13,938	1,00,379
...	...	...	...	...	...	...	39	347	386	...	...	17	1,800	1,817	69,594		
1,397	1	7,623	...	...	...	...	36	3,700	3,736	...	2	...	1,800	1,802	1,03,516	781	1,02,735
1,36,277	609	3,76,376	...	5	...	5	35	7,800	7,835	181	...	6	1,200	1,387	10,32,166	17,862	10,14,304
18,186	1,323	1,08,950	...	675	...	675	24	11,551	11,575	...	13	261	...	274	9,85,871	29,169	9,56,702
166	24	2,246	...	...	...	...	84	8,905	8,989	...	6	...	1,200	1,206	1,73,839	8,615	1,65,224
...	...	...	...	...	...	...	5	7,337	7,342	...	...	97	2,556	2,653	4,82,267	33,094	4,49,173
6,840	92	10,672	...	...	...	...	811	2,182	2,993	7	...	6	1,200	1,213	98,133	—1,932	1,00,065
20,269	352	32,244	...	...	...	...	137	16,085	16,222	1	...	17	1,200	1,218	6,32,124	3,366	6,28,758
80	2	274	...	7,775	...	7,775	448	4,480	4,928	...	...	9	...	9	1,07,278	5,772	1,01,506
10,082	420	49,382	...	...	...	...	41	5,305	5,346	...	2	...	1,200	1,202	1,72,565	1,815	1,70,750
43,770	509	77,223	...	1,155	...	1,155	62	2,500	2,562	107	...	48	2	157	1,47,477	7,932	1,39,545
73,700	462	1,10,596	...	2,305	...	2,305	137	3,200	3,337	26	...	...	5	25	3,82,808	8,710	3,73,598
1,05,341	506	1,51,849	...	2,300	...	2,300	182	13,900	14,082	6	...	11	11	28	4,20,267	20,003	4,00,264
14,468	509	71,473	...	303	...	303	28	6,575	6,603	378	...	58	...	436	1,82,241	13,569	1,68,682
28,474	412	1,78,411	...	634	...	634	61	2,729	2,790	39	...	70	2	111	2,30,577	20,754	2,09,823
1,903	208	19,880	...	1,100	...	1,100	1,022	5,251	6,273	...	...	24	...	24	3,71,373	16,446	3,54,927
4,96,334	6,075	13,92,290	(d) 5,56,196	19,889	16,663	5,92,748	3,878	1,94,898	1,98,776	893	219	39,178	17,153	57,443	91,60,587	4,21,080	87,39,507
5,09,806	5,403	13,81,405	6,95,461	22,806	28,665	7,46,932	5,014	2,00,525	2,05,539	2,713	75	42,333	17,087	62,713	(b) 89,16,825	4,18,484	(b) 84,98,341

reduction by the amount of remissions Government may hereafter grant.

made owing to remissions sanctioned by Government Résolution No. 7940/172 Confl., dated 18th December 1900.

on account of gain on Opium issued for sale in Sind.

several Native States as shown in Column 6 of Imperial Form No. II.

J. POLLEN,
Commissioner of Customs, Salt,
Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1900-1901.

District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay—							
Commissioner of Customs	.....	.....	.....	84 15 0	.....	84 15 0	
Collector of Land Revenue, Customs and Opium	69,119 9 2	13,107 3 10	8,054 11 9	3,833 1 2	*90,565 0 0	1,84,979 9 11	*Represents refund of Opium pass-fee due to several Native States.
Collector of Salt Revenue	21,731 4 6	140 7 9	8,663 9 9	902 5 6	.....	31,437 11 6	
Ahmedabad	1,593 4 2	1,760 9 0	492 11 5	718 1 6	129 1 6	4,693 11 7	
Kaira	8,386 14 2	3,466 13 9	1,804 0 5	280 10 6	.....	13,938 6 10	
Panch Mahals							
Broach	—463 3 7	1,058 11 0	109 11 4	75 12 0	.....	780 14 9	
Surat	13,766 7 10	3,143 6 11	378 4 0	573 13 0	.....	17,861 15 9	
Thána	20,704 13 11	7,335 13 0	600 8 0	527 10 0	.....	29,168 12 11	
Násik	5,385 12 8	2,454 13 6	503 4 0	265 12 6	.....	8,614 10 8	
Khándesh	22,520 11 8	8,707 6 11	1,996 14 7	468 8 3	.....	33,093 9 5	
Ahmednagar	—3,493 15 9	1,405 10 0	61 0 0	95 5 0	.....	—1,932 0 9	
Poona	—602 4 7	2,433 8 8	12 8 0	1,522 3 5	.....	3,365 15 6	
Sátára	4,373 15 0	1,262 5 5	20 12 9	114 10 6	.....	5,771 11 8	
Sholapur...	—406 8 5	1,603 11 2	264 13 0	353 3 0	.....	1,815 2 9	
Bijapur	5,251 0 9	2,199 2 11	199 4 6	282 3 6	.....	7,931 11 8	
Belgaum...	6,585 9 9	2,012 14 4	5 12 3	105 14 9	.....	8,710 3 1	
Dhárwár...	11,198 13 1	2,607 13 4	57 4 6	1,620 9 4	4,518 5 3	20,002 13 6	
Kánara	10,112 11 9	2,592 9 6	149 14 6	703 9 6	.....	13,558 13 3	†Exclusive of the Opium and Abkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality for loss of revenue.
Ratnágiri	15,209 11 9	2,418 4 2	1,755 13 3	1,370 11 0	.....	20,754 8 2	
Kolába	11,260 1 1	4,544 0 5	175 1 3	467 2 7	.....	16,446 5 4	
Total Charges. 1900-1901.	2,22,234 12 11	63,955 5 7	25,310 15 3	14,366 2 0	†95,212 6 6	4,21,079 10 6	
Total Charges. 1899-1900.	2,00,244 12 4	58,570 5 11	33,382 6 9	14,594 1 5	†1,11,692 9 3	4,18,484 3 8	

J. POLLEN,
Commissioner of Customs, Salt,
Opium and Abkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs.									
			Country Spirit Distilleries.			Number of wholesale licenses for sale of					Number of special licenses for retail sale of liquors otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Central Distilleries, public or private.		Out-stills.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
			Mhowra and molassis spirit.	Toddy Spirit.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Bombay	...	...	...	1	...	77	1	...	...	...	15	41	1	...	59
Ahmedabad	...	...	1	...	...	5	...	...	...	...	1	...	1	...	1
Kaira	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...
Panch Maháls	...	...	*1	...	...	...	...	...	...	...	...	...	2	...	...
Broach	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...
Surat	...	...	1	...	...	3	...	...	...	...	...	...	1	...	1
Thána	...	...	...	...	...	5	...	...	...	...	2	3	2	..	...
Násik	...	...	1	...	...	1	...	...	...	...	...	...	3	1	9
Khándesh	...	...	3	...	...	4	...	...	...	...	1	...	2	...	8
Ahmednagar	...	...	...	...	...	5	...	...	...	188	...	...	1	...	...
Poona	1	...	1	...	...	26	...	...	...	...	10	...	3	...	26
Sátára	...	...	1	...	...	14	...	...	...	267	3	1	1	3	...
Sholápur	...	...	1	...	...	6	...	...	...	...	2	...	2	...	1
Bijápur	...	...	1	...	...	3	...	...	...	2	...	...	1	...	...
Belgaum	...	...	1	...	...	8	...	...	...	...	...	...	2	...	...
Dhárwár	...	...	1	...	...	8	...	...	...	...	1	...	3	...	...
Kánara	...	...	...	3	...	...	...	...	...	...	...	...	1	...	...
Ratnagiri	...	...	...	9	...	8	...	...	...	...	...	...	...	...	...
Kolába	...	...	18	...	...	7	...	...	...	...	4	...	2	...	...
Total ... 1900-1901 ...	1	...	31	13	...	183	1	...	...	467	39	45	29	4	105
Total ... 1899-1900 ...	1	...	31	13	...	176	1	...	...	237	38	40	29	5	100

District.	Vend of Liquor and Drugs—*continued.*										Remarks.
	Numbers of shops licensed to sell by retail.										
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).					Opium and its preparations.		Drugs other than Opium (Bhang, Ganja, &c.)	
			Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy-shop licenses.	Total.	Raw Opium.	For medical purposes (druggist's permits and the like).		
1	17	18	19	20	21	22	23	24	25	26	27
Bombay	49	297	...	50	61	100	211	12	373	55	
Ahmedabad	9	68	...	...	1	6	7	157	11	38	
Kaira	2	20	22	...	...	...	22	119	1	12	
Panch Maháls	1	54	...	...	...	...	...	37	.....	5	
Broach	1	65	21	...	12	10	43	50	.....	13	
Surat	7	282	6,871	11	6	236	7,124	24	13	26	
Thána	10	337	380	...	201	191	772	17	.....	19	
Násik	6	103	...	...	...	11	11	41	.....	44	
Khándesh	4	200	...	...	...	...	...	106	.....	108	
Ahmednagar	1	23	...	...	1	8	9	55	.....	39	
Poona	3	75	7	...	5	41	53	51	57	48	
Sátára	1	58	5	...	...	...	5	40	.....	34	
Sholápur	5	32	...	...	...	18	18	43	.....	32	
Bijápur	...	71	...	...	8	96	99	16	.....	35	
Belgaum	...	115	...	...	2	92	94	16	.....	35	
Dhárwár	1	122	...	...	...	113	113	22	.....	46	
Kánara	6	147	...	...	...	98	98	12	.....	20	
Ratnagiri	...	186	1	...	...	143	144	8	.....	15	
Kolába	5	178	8	...	27	92	127	13	1	16	
Total ... 1900-1901 ...	111	2,443	7,315	61	319	1,255	8,950	839	456	639	
Total ... 1899-1900 ...	111	2,442	8,071	61	344	1,245	9,721	850	431	640	

* Exclusive of the distillery at Wádia in the Sankheda Mewás under the Rewa Kántha Agency.

J. POLLEN,
Commissioner of Customs,
- Salt, Opium and Abkári.

IMPERIAL
Duty and

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
	Issues at average strength of degrees. Imperial Gallon. Number of Imperial Gallons.	Average strength per Gallon.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
Bombay	(a) 3,063	5·5°U.P.	6 0 0	(b) 3,587	6 0 0	52	0 1 7 @ 5 % *advalorem.*	10	8 0 0	...	...	118,733	61,832	(20·5° U. P.) 459,200
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	62,078	160	.....
Kaira	...	...	...	...	...	...	...	...	...	...	...	17,364	1,800	.....
Panch Mahâls ...	...	...	...	...	...	...	...	...	...	...	...	21,210	76,766	.....
Broach	...	...	...	...	...	...	...	...	...	...	...	57,140	146 4	.....
Surat	5	15°U.P.	...	...	...	...	...	...	...	...	...	164,522	218,358	.....
Thâna	...	...	...	...	...	...	...	...	...	...	...	115,427	440,880	.....
Násik	...	...	...	...	...	...	...	...	...	...	...	46,515	19,104	.....
Khándesh	...	...	...	...	...	...	...	...	...	...	...	59,530	269,586	.....
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	17,927	...	.....
Poona	...	...	...	...	...	...	...	...	...	515,366	0 1 0	110,721	...	.....
Sátára	...	...	...	...	...	...	...	...	...	...	...	22,172	...	.....
Sholápur	...	...	...	...	...	...	...	...	...	...	...	21,378	...	.....
Bijápur	...	...	...	...	...	...	...	...	...	...	...	13,166	...	.....
Belgaum	...	...	...	...	...	...	...	...	...	...	...	47,035	...	.....
Dhárwár	...	...	...	...	...	...	...	...	...	...	...	62,354	...	.....
Kánara	...	...	...	...	...	...	...	...	...	...	...	43,371	...	(40° U. P.) 2,356
Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	39,543	89,096	.....
Kolába	...	...	...	...	...	...	...	...	...	...	...	107,308	47,650	.....
Total ... 1900-1901	3,068	...	...	3,587	...	52	...	10	...	515,366	...	1,147,494	1,226,696	(20·5° U. P.) 459,200 (40° U. P.) 2,356
1899-1900	6,377	...	...	6,778	...	587	...	...	...	448,969	...	1,112,394	9,61,997	(20·5° U. P.) 489,869 40° U. P.) 2,171

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassein Tálukas of the

(a) Inclusive of 2,836 gallons supplied to the Government Departments free of duty.
(b) Inclusive of 3,550 gallons supplied to the Government Departments free of duty.

FORM No. 4.

Consumption.

From Central Distilleries, or Private.	Rates of duty.		Opium and its Preparations.			Other Drugs.			Remarks.
			Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
15	16		17	18	19	20	21	22	23
		Rs. a. p.		Rs.	Rs.				
478,846	25° U.P.	3 0 0							
		2 1 6	(*b*)	6,583	23	28	859	3,765	588
	60° U.P.	1 1 10	(*b*)						(*b*) Shows the rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
		2 10 0	(*c*)						
	25° U.P.	2 8 0	(*d*)						
46,622		0 12 0	(*c*)	5,658	24	29	480	2,880	360
		1 6 0	(*c*)						(*c*) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and
	60° U.P.	1 5 0	(*d*)						
		0 6 0	(*c*)						(*d*) to the rest of the district excepting
		2 4 0	(*f*)						
13,743	25° U.P.	1 0 0	(*g*)	2,404	24	29	160	1,379	44
		1 4 0	(*f*)						(*e*) the Parántij Táluka, including Modása Mahál, exclusive of the villages of Deroli, Amodra and Indrau.
	60° U.P.	0 8 0	(*g*)						
		1 0 0	(*hh*)						(*f*) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Tálukas, with the exception of the town of Dákor.
46,614	25° U.P.	0 12 0	(*h*)	1,016	24	29	379	559	40
		0 7 0	(*hh*)						
	60° U.P.	0 6 0	(*h*)						(*g*) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indrau of the Modása Mahál of the Ahmedabad District.
		2 10 0	(*c*)						
43,441	25° U.P.	2 8 0	(*d*)	2,237	24	29	240	912	82
		1 6 0	(*c*)						
	60° U.P.	1 5 0	(*d*)						(*h*) Shows rates of duty applicable to the eastern tálukas.
		2 8 0	(*i*)						
		2 4 0	(*j*)						
	25° U.P.	2 0 0	(*k*)						
210,735		1 12 0	(*l*)	1,342	24	29	726	1,201	75
		1 6 0	(*i*)						(*hh*) Shows the rates applicable to the western tálukas.
		1 2 0	(*j*)						
	60° U.P.	1 0 0	(*k*)						
		0 13 0	(*l*)						(*i*) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat City.
		2 10 0	(*mm*)						
		2 8 0	(*m*)						
	25° U.P.	2 0 0	(*n*)						
		1 12 0	(*o*)						(*j*) Do. to the rest of the tálukas of Chorási and Olpád and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
		1 10 0	(*b*)*						
262,922		1 8 0	(*b*)†	346	23	28	712	59	16
		1 5 0	(*mm*)						
		1 4 0	(*m*)						(*k*) Do. to the táluka of Jalálpur.
	60° U.P.	1 0 0	(*n*)						
		0 14 0	(*o*)						
		0 13 0	(*b*)*						(*l*) Do. to the eastern portion of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.
		0 12 0	(*b*)†						
		2 12 0	(*p*)						
	25° U.P.	2 0 0	(*q*)						
42,528		2 6 0	(*pp*)	1,527	23	28	195	2,770	75
		1 6 0	(*p*)						(*m*) Do. to the tálukas of Bassein, Bhiwndi, Váda, Murbád and Sháhápur.
	60° U.P.	1 0 0	(*q*)						
		1 3 0	(*pp*)						
									(*mm*) Do. to the tálukas of Sálsette and Kalyán.
		2 0 0	(*r*)						
	25° U.P.	1 4 0	(*aa*)						(*n*) Do. to the tálukas of Máhim and Dáhánu.
152,482		0 12 0	(*s*)						
		1 0 0	(*r*)	4,674	23	28	168	3,302	162
	60° U.P.	0 10 0	(*aa*)						(*o*) Do. to the Umbargaon Petha.
		0 6 0	(*s*)						
									(*p*) Do. the whole district excepting the tálukas of
13,445	25° U.P.	3 10 0		2,874	22	28	...	7,643	41
		3 14 0	(*d*)						(*q*) Báglán, Kalvan and Peint, and
83,041	25° U.P.	4 0 0	(*c*)	3,235	23	28	...	6,609	804
									(*pp*) Málegaon Táluka.
16,629	25° U.P.	3 10 0		888	23	28	...	8,164	...
									(*r*) Do. the whole district except
16,033	25° U.P.	3 8 0	(*c*)	2,657	23	28	198	3,491	175
		3 6 0	(*d*)						(*s*) the Navápur Petha, Akráni Pargana and the villages of the Taloda Táluka to the west of the town of Taloda, and
9,874	25° U.P.	3 4 0		179	23	28	...	3,355	...
35,276	25° U.P.	3 14 0		287	23	28	432	7,537	58
46,765	25° U.P.	3 6 0		459	23	28	...	14,390	...
		3 4 0	(*t*)						(*aa*) Pimpalner, Nandurbár proper, Sháhada and the rest of the Taloda Táluka.
	25° U.P.	1 8 0	(*u*)						
		0 8 4	(*b*)						(*t*) Do. above-ghát tálukas of the Kánara District.
33,942		2 9 0	(*t*)	51	23	23	...	3,739	...
	40° U.P.	1 3 0	(*u*)						(*u*) Do. coast tálukas of Kánara District.
		0 6 8	(*b*)						
		1 8 0	(*bb*)						(*bb*) The whole district, except the tálukas of Alibág and Panvel, where the rates are Rs. 2-10-0 and Re. 1-5-0 for 25° U. P. and 60° U. P., respectively.
	25° U.P.	0 8 4	(*b*)						
65,296		0 12 0		110	23	28	...	3,848	...
	60° U.P.	0 4 2	(*b*)						
									* Applicable to Sálsette Táluka.
	25° U.P.	2 8 0	(*bb*)	277	23	28	...	700	...
99,541	60° U.P.	1 4 0							† Do. Bassein Táluka.
1,717,775	.....	...		36,804	...	...	4,549	76,303	2,520
1,609,842	.....	...		40,840	...	...	4,993	75,377	1,663

Thána District, in the coast tálukas of the Kánara District and in the whole of the Ratnágiri District.

J. POLLEN,

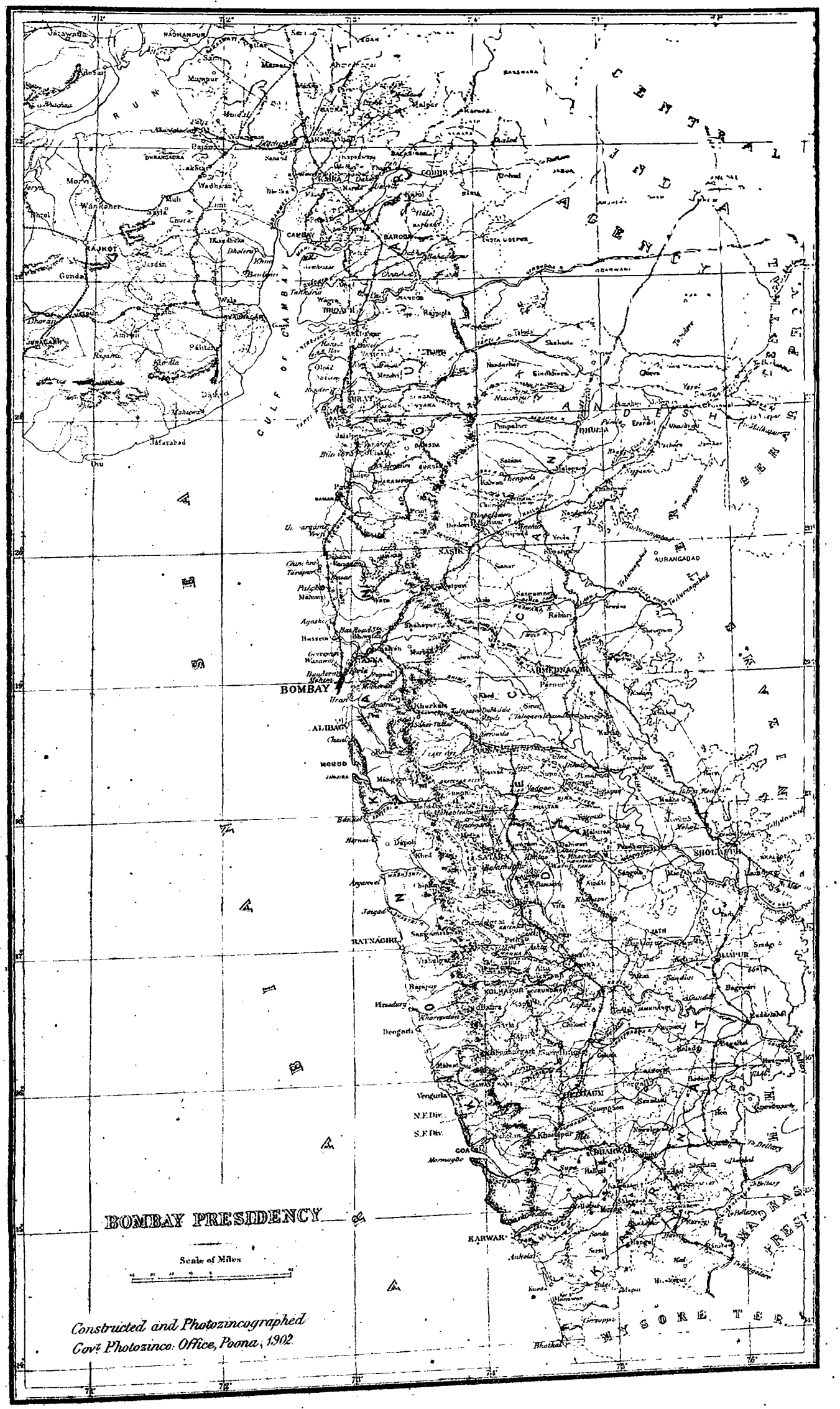
Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

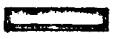
District.	Population.				Number of Persons per retail shop for sale of				Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total Population, *see* column 35 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 24 of Form 3.	Other drugs, column 26 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From drugs other than Opium, column 27 of Form 1.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Bombay	.....	...	...	770,843	2,595	3,653	64,237	14,015	35,562	7,478	1,085	39,823	
Ahmedabad ...	.....	...	...	795,094	11,692	113,585	5,064	20,924	2,106	...	95	2,181	
Kaira	.....	...	...	715,725	23,857	32,533	6,014	59,644	703	...	36	1,027	
Panch Maháls ...	.....	...	...	261,870	4,849	...	7,078	52,374	2,192	...	15		
Broach	.....	...	...	291,428	4,484	6,777	5,829	24,286	5,421	...	128	5,584	
Surat	.....	...	...	636,602	2,257	89	26,525	24,485	16,069	...	123	15,933	
Thána	.....	...	...	809,361	2,402	1,048	47,609	42,598	12,026	8	143	11,820	
Násik	.....	...	...	819,575	7,957	74,507	19,990	18,627	1,997	...	110	2,016	
Khándesh	.....	...	...	1,460,652	7,303	...	13,780	13,525	3,233	...	50	3,075	
Ahmednagar ...	.....	...	...	837,774	36,425	93,086	15,230	21,481	1,121	...	36	1,194	
Poona	.....	...	...	995,074	13,268	18,775	19,511	20,731	6,177	...	163	6,319	
Sátára	.....	...	...	1,146,521	19,768	229,304	28,663	33,721	825	68	43	885	
Sholápur	.....	...	...	720,978	22,531	40,054	16,790	22,531	2,303	...	74	2,368	
Bijápur	.....	...	...	735,041	10,353	7,425	45,940	21,001	1,967	16	35	1,898	
Belgaum	.....	...	...	994,209	8,646	10,577	62,138	28,406	3,788	23	34	3,758	
Dhárwár	.....	...	...	1,113,426	9,126	9,853	50,610	24,205	3,627	21	126	3,595	
Kánara	.....	...	...	454,238	3,090	4,636	37,853	22,712	3,850	7	145	3,714	
Ratnágiri	.....	...	...	1,166,890	6,274	8,103	145,861	77,793	1,946	5	24	1,800	
Kolába	.....	...	...	605,165	3,400	4,765	46,551	37,823	6,014	18	104	5,865	
Total ...	.....	...	...	15,330,466	6,275	1,713	18,272	23,991	5,422	387	130	5,701	

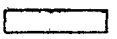
J. POLLEN,
Commissioner of Customs, Salt, Opium and Abkári.

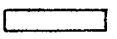

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco: Office, Poona, 1902.
BOMBAY
AHMEDNAGAR
AURANGABAD
SATARA
KOLHAPUR
RATNAGIRI
KARWAR
THANA
NASIK
KHANDESH
BERAR
CENTRAL INDIA AGENCY
HYDERABAD
MADRAS
MYSORE TER.
CUTCH
GULF OF CAMBAY
ALIBAG
MORUD
SHOLAPUR
BELGAUM
DHARWAR
NORTH KANARA
SOUTH KANARA
COORG
BARODA
RAJKOT
PALITANA
JUNAGADH
PORBANDAR
GONDAL
WADHWAN
MORVI
NAWANAGAR
JAMNAGAR
DHRANGADRA
PATAN
KAIRA
AHMEDABAD
SURAT
BROACH
PANCH MAHALS
RUN

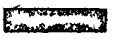
References

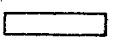
British Districts

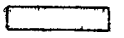
1 Under the Public or Private Distilleries Still head duty and License fee system. 

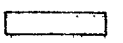
2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system. 

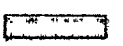
3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system. 

4 Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system No. 2 above. 

System No. 3 above. 

5 Native States within the Presidency which under Treaty engagements are working their Abkari under British system. 

6 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 4 & 5 

7 Portuguese Indian Settlements. 

No. C-907 of 1901.

Revenue Department:

Commissioner's Office,

Camp Umarkot, 19th—22nd December 1901.

Memorandum.

The Commissioner in Sind has the honour to submit the Annual Report of the Administration of the A'bkári Department of the Province of Sind for the Revenue year 1900-1901, (which was at first sent to the Press on the 27th November 1901), recast according to the orders of the Government of India of the 7th of May last, which apparently through an oversight were not communicated to the Commissioner till the 9th of December.

2. With a view to bringing under control bottling operations, the Commissioner recommended to Government that certain amendments should be made in the forms of licenses for the sale of foreign liquors and Indian liquors, subjected to duty at tariff rates. These amendments were approved by Government in their Resolution No. 6555, dated 18th October 1900, and from the 1st January 1901 the licenses were amended so as to ensure that every bottle of liquor bottled in the Province should bear a printed label clearly showing—

(*a*) The name of the bottler in full.

(*b*) The place of bottling.

(*c*) The country of manufacture.

(*d*) The strength of the liquor.

The new regulation appears to be working satisfactorily.

3. During the year orders were received for the discontinuance of the system of farming the vend of intoxicating drugs and for its replacement by the system of levying a direct quantitative duty on the drugs, but they could not be given effect before the close of the year under report.

4. Complaints were made by the licensed vendors of Sukkur and Rohri during the year regarding an alleged combination of the distillers at Kotri to force the prices up and permission was applied for to obtain supplies from the Multán Distillery. A permit for the import of 105 gallons from Multán was eventually issued to one of the retailers on payment by him of Rs. 105, being the difference of still-head duty between the rate payable at Multán, *viz.* Rs. 4, and that chargeable at Kotri, *viz.* Rs. 5 per gallon. As this was the only permit of the kind issued, it is impossible to say at present what effect the importation of Multán liquor will have on the relations between the retailers and the distillers.

5. The following statement contrasts the realizations in the year under report with those of the previous four years :—

Heads of Revenue.	Realizations in 1896-97.	Realizations in 1897-98.	Realizations in 1898-99.	Realizations in 1899-1900.	Realizations in 1900-1901.
Intoxicating drugs ...	2,25,925	2,50,325	2,42,800	2,79,200	2,75,900
Foreign and other liquors dutiable at tariff rates ...	17,463	16,419	16,664	17,157	17,310
Country Spirit	8,20,070	8,16,899	8,16,219	8,34,835	7,89,472
Toddy (Karáchi District only)...	1,125	1,200	900	925	1,325
Miscellaneous	144	703	3,249	3,765	3,309
Total ...	10,64,727	10,85,546	10,79,832	11,35,882	10,87,316

There has been a decrease of Rs. 48,566 in the total receipts of A'bkári Revenue as compared with the previous year. This decrease occurs chiefly under the heads "Intoxicating Drugs" (Rs. 3,300) and "Country Spirits" (Rs. 45,363). As regards intoxicating drugs the decrease is ascribed to the absence of speculative bids at the auction sales and not to any anticipated falling off in consumption. In country spirits the greatest falling off occurs in Karáchi (Rs. 26,767) and Hyderabad (Rs. 10,067). The Collectors of both these districts attribute the decrease to the rise in prices of Uran liquor owing to the failure of the mhowra crop in the Kolába district, regarding which Government was addressed by the Commissioner in the correspondence ending with Government Resolution No. 6214, dated 3rd September 1901.

Under the orders retail licensees were allowed to sell weak Uran liquor at annas 8 more per gallon than the rates previously fixed, but even this measure did not greatly tend to maintain the imports. In the districts of Thar and Parkar and Upper Sind Frontier the decrease is ascribed to the return of immigrants from famine-stricken tracts to their homes. The decrease on the whole might have been greater had it not been for better harvests and consequent improvements in the condition of the people in the latter part of the year. The fluctuations in the other sources of revenue are small and need no comment.

6. The expenditure in Sind in connection with A'bkári is very small as compared with the receipts. The expenditure amounted to only Rs. 16,444 or 1½ per cent. of the receipts. The expenditure was Rs. 16,993-5-5 in the previous year. The decrease this year is chiefly due to less having been spent in paying acting allowances on account of officers proceeding on leave.

7. The incidence of Abkári taxation per head of population is shown in Appendix A.

8. The number of shops for the sale of liquors has not fluctuated to any considerable extent, *vide* Imperial Form III. No new shop is allowed to be opened without the Commissioner's sanction being previously obtained, and it is only given when it is clearly shown that there is a real need for it, and that due regard has been paid to local option.

9. The population of Sind being for the most part Mahomedan the consumption of liquor is less general than that of intoxicating drugs. This is apparent from a consideration of the figures given in Imperial Form No. 5, for whereas in the case of liquor the number of persons to each shop is 11,079 in the case of drugs it is 6,108.

10. Marked variations in the consumption of intoxicating drugs occurred in all the districts except Karáchi, where there was a slight increase of about 12 maunds. The increase in the consumption of bhang and charas in the Hyderabad district is attributed by the Collector to the selling price having been reduced by the farmer in the closing month of his farm as well as in the case of the latter drug to the influx of Cutchi immigrants. The large decrease in the Shikárpur district is due to the absence of the special circumstances which existed last year, under which the farmer reduced his prices to the minimum fixed owing to the grant of the following year's (1900-1901) farm to another person, so as to enable him to dispose of his surplus stock. The increase in the consumption of bhang in the Thar and Párkar District is also reported by the Deputy Commissioner to be due to cheap sales at the end of the year to clear surplus stock in view of the contemplated change in the system. The large decrease of nearly 99 maunds in the Upper Sind Frontier District is explained by the Deputy Commissioner as follows:—

"The decrease in the sales of bhang is chiefly due to the fact that last year a considerable sale was made to people of Shikárpur at a cheaper rate than that offered to residents of Jacobabad in consequence of disagreement between the farmers of the two districts, whereas this year it was done, but to a much smaller extent, owing to the farmer of the Shikárpur District having reduced his rates to the minimum. The selling price of this article in Jacobabad varied from Re. 1-8-0 to Rs. 3 per seer and that charged to people of Shikárpur was Re. 1 per seer, being the minimum price fixed for this district."

The Commissioner had decided to combine the farms of the two districts, but the introduction of the new system obviated the necessity for the measure.

11. The imports of Foreign spirits into Karáchi, as reported by the Chief Collector of Customs for the last two years, are given below :—

	1899-1900.	1900-1901.
Ale, Beer, Porter	2,77,089	3,73,616
Brandy, Gin, Whisky ...	1,15,426	1,29,138
Champagne, Claret, Port, Sherry and other sorts ...	31,171	35,630
Total ...	4,23,686	5,38,384

The figures in the above statement include imports for the Punjáb and other parts of India.

12. The details of the sales at shops licensed to sell foreign liquor in the several districts in Sind during 1900-1901, as compared with the previous year, are given in the following table :—

Districts.	1899-1900.								1900-1901.							
	Fermented liquors.		Wines.		Liqueurs.		Spirits.		Fermented liquors.		Wines.		Liqueurs.		Spirits.	
	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.	Doz.	Qts.
Karáchi ...	34,263	8	4,647	0	389	0	23,214	3	32,995	6	3,746	9	191	5	18,398	3
Hyderabad	2,657	0	312	0	41	0	3,171	0	3,346	0	391	0	52	0	4,146	0
Shikárpur ...	798	0	177	0	73	0	2,206	0	973	0	212	0	64	0	2,360	0
Thar and Párkar	15	1	4	10	...		81	9	13	0	0	7	...		58	4
Upper Sind Frontier ...	21	3	5	5	2	4	91	5	29	0	4	4	2	7	103	9
Total ...	37,755	0	5,146	3	505	4	28,764	5	37,356	6	4,354	8	310	0	25,066	4

13. As required by the concluding portion of paragraph 6 of the Government of India Resolution No. 2675-E, dated 31st May 1900, accompanying Government Resolution No. 4289, dated 6th July 1900, a statement is subjoined showing the quantity of denaturalised spirit imported into Sind during the year under report, no such spirit being locally produced and passed into consumption at the favourable 5 per cent. *Ad valorem* rate of duty.

Name of importer.	Quantity.	How denaturalised.	Purpose for which imported.	Whether for sale in Sind or for despatch to Punjáb, &c.
1	2	3	4	5
	Gals.			
H. J. Rustomji & Co. ...	1,000	By caoutchoucine ...	For the manufacture of varnishes and use in spirit lamps.	For sale in Punjáb and Sind.
Latham & Co.	255	Do. ...	Do. except 5 gallons for medicinal purposes.	250 gallons for Mr. Tarasingh of Lahore for sale in Punjáb, 5 gallons to be used in medicine for the Mission Hospital, Cashmere.
Nusserwanji & Co. ...	50	Do. ...	For the manufacture of varnishes and use in spirit lamps.	For sale in Sind.
Ewart Ryrie & Co. ...	50	By admixture with paint.	For painting oil tanks.	Not for sale.
Murray & Co., Limited ...	75	By caoutchoucine ...	For the manufacture of varnishes and use in spirit lamps.	For sale in Sind and Punjáb.
The Punjáb Banking Co., Limited	5	Do. ...	For medicinal purposes.	For medicinal purposes for Quetta.
Total ...	1,435			

The sale of these spirits without a license is now prohibited, *vide* Government Resolution No. 4872, dated 13th July 1901.

14 The following figures show the sale in gallons in the last two years of the weak and strong liquor of both kinds:—

		1899-1900.	1900-1901.
Kotri liquor ...	Weak	6,531	12,788
	Strong	126,663	123,386
Uran liquor ...	Weak	46,829	31,989
	Strong	2,166	2,041

The preference shown for Kotri Weak Liquor this year is chiefly due to the increase in the price of the Uran liquor owing to the failure of the Mhowra crop in the Kolába District as noted above.

15. The number of stills was the same as last year, *viz.*, 21, and their aggregate capacity was the same, *viz.*, 3,104 gallons. The average strength of liquor manufactured was 6·4° U. P. for strong and 37° U. P. for weak liquor as against 6·4° U. P. and 36·3° U. P., respectively, in the previous year. The total quantity of liquor manufactured was 138,239 gallons as against 134,476 in 1899-1900. The approximate cost of manufacturing liquor during the year is reported to have been as follows:—

		Weak.	Strong.
		Rs. a. p.	Rs. a. p.
Plain liquor, per gallon ...	Worm still	0 13 9	1 4 6
	Pot still (used for re-distillation only).		
Flavoured liquor, per gallon.	Worm still	1 0 3	1 6 0
	Pot still (used for re-distillation only).		

The average prices charged by distillers during the year as compared with those of the preceding year were as follows:—

	Weak.	Strong.
Plain Spirit, per gallon—	Rs. a. p.	Rs. a. p.
Worm Still—		
1899-1900	1 0 0	1 5 0
1900-1901	1 1 0	1 9 0
Flavoured Spirit, per gallon—		
Worm Still—		
1899-1900	1 2 0	1 7 0
1900-1901	1 3 0	1 11 0

The maximum retail prices, exclusive of still-head duty, were as follows:—

	Weak.	Strong.
	Rs. a. p.	Rs. a. p.
Plain Spirit, per gallon	1 14 0	2 0 0
Flavoured „	2 4 0	2 8 0

16. The number of offences against the Abkári laws disposed of during the year under report will be found in Appendix B.

The number of cases reported declined from 130 to 102, the largest decrease being in Shikárpur, which is attributed to greater vigilance on the part of the authorities in Baluchistan and the Khairpur State.

The details of the 102 cases may be classed as under:—

Breaches of Abkári licenses	4
Illicit importation and transport of country liquor ...	8
Illicit importation, possession, sale, manufacture, or transport of intoxicating drugs	90
	102

17. Beyond any legitimate assistance that may be required by the license-holders to protect the revenue no attempt is made to stimulate the sale either of liquor or intoxicating drugs, and the practice of inviting local opinion in the opening of new shops has been maintained.

R. GILES,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department,
Bombay.

Note showing corrections and alterations required to make Chapter VII of the Government of India Excise Memorandum, relating to the Province of Sind, correct with reference to facts and figures for the revenue year 1900-1901.

Para. 205.—The total excise revenue for the revenue year ending 31st July 1901 amounted to 12·21 lakhs, made up as follows :—

	Receipts in lakhs of rupees.	Percentage of total receipts.
Country spirit	7·93	64·9
Toddy	·01	·1
Duty on country rum, &c. ...	.....	.....
Imported liquors	·17	1·5
Opium and its preparations ...	1·21	9·9
Hemp drugs	2·76	22·6
Miscellaneous	·13	1·0
Total ...	12·21	100·0

* Includes about Rs. 3,000 from distillery fees shown under Miscellaneous in the Provincial Statistics.

Para. 209.—Line 3—in 1900-1901.

Line 4—*for* "nearly 3,000" *read* "slightly over 3,000."

Line 5—in 1900-1901.

Para. 212.—Of the 7·93 lakhs realized from country spirit in 1900-1901, only ·36 lakh came from distillery and vend fees, the rest from still head duty. The issues for consumption amounted to 149,404 proof gallons, which gives an average duty of Rs. 5-0-11 per proof gallon and a total taxation of Rs. 5-4-11.

Para. 213, sub-para. 3.—The quantity of toddy sold in 1900-1901 was 63·96 gallons and the revenue realized was Rs. 1,325.

Para. 220.—Calculated on the census returns of 1901, the incidence of excise revenue in Sind for the year 1900-1901 was 5 annas 5 pies per head, of which about seven-tenths was derived from liquors.

R. GILES,
Commissioner in Sind.

APPENDIX A.

District.	Population according to the Census of 1901.	Realizations.			Incidence per head.*		
		Average of five years ending 1898-99.	1899-1900.	1900-1901	During five years ending 1898-99.	1899-1900.	1900-1901.
		Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi	607,439	3,76,002	3,99,505	3,69,479	0 9 11	0 10 6	0 9 8
Hyderabad ...	990,502	3,46,951	3,71,857	3,57,033	0 5 7	0 6 0	0 5 9
Shikárpur ...	1,018,237	2,51,173	2,60,439	2,71,034	0 3 11	0 4 1	0 4 3
Thar and Párkar...	364,168	44,411	54,418	43,962	0 2 11	0 2 7	0 1 11
Upper Sind Frontier	232,462	44,835	49,663	47,807	0 3 1	0 4 7	0 3 3
Total ...	3,212,808	10,63,372	11,35,882	10,89,315	0 5 3	0 5 7	0 5 5

* Calculated according to the Census figures of 1901.

APPENDIX B.

District.	1900-1901.								
	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.
							Rs. a. p.		Rs. a. p.
Karáchi	8	8	8	6	6	1	100 0 0	...	15 0 0
Hyderabad	33	40	40	33	31	2	449 0 0	2	161 0 0
Shikárpur	41	52	52	43	40	4	821 0 0	3	83 12 0
Thar and Parkar ...	1	1	1	1	1	...	15 0 0	...	5 0 0
Upper Sind Frontier .	19	19	19	15	14	1	247 0 0	...	168 0 0
Total ...	102	120	120	98	92	8	1,632 0 0	5	432 12 0
Total for 1899-1900.	130	142	142	115	103	16	207,234 0 0	12	792 1 4

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1900-1901.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM															
District.	Imported Liquors.	Spirits manufactured in India paying duty at higher rates than ordinary country spirit.				Country Spirits and Fermented Liquors.								Opium and its Preparations, including Poppy Heads.		
	License fees.	Duty on spirits.	Duty on malt liquors.	License fees.	Total.	Still-head duty.	Proceeds of out-still farms.	License fees for sale of country spirit.	Deficiency in minimum guaranteed revenue for still-head duty.	Tree tax.	Toddy-shop license fees.	Deficiency in minimum guaranteed revenue for tree-tax.	Total.	Duty at the rate of Rs. 52 per lb. or at Rs. 700 per chest of 136 lbs. 4 tolas 80 gr.	License fees.	Deficiency in minimum guaranteed rental.
	Rs.	Rs.			Rs.	Rs.		Rs.			Rs.		Rs.	Rs.		
Karáchi	11,744	254	...	...	254	2,59,690	...	12,066	...	...	1,325	...	2,73,081	20,206	...	...
Hyderabad	2,966	...	...	...	...	2,75,585	...	11,349	...	...	...	...	2,86,934	33,536	...	...
Thar and Párkar ...	103	...	...	...	...	27,352	...	1,508	...	...	...	...	28,860	20,319	...	...
Shikárpur	2,019	...	...	...	...	1,68,962	...	6,806	...	...	...	...	1,75,768	20,862	...	...
Upper Sind Frontier.	225	...	...	...	...	25,080	...	1,074	...	..	...	...	26,154	2,681	...	...
Total ...	17,056	254	...	...	254	7,56,669	...	32,803	...	...	1,325	...	7,90,797	97,604	...	...
Total for 1899-1900...	17,116	42	...	...	42	8,01,779	...	33,056	...	...	925	...	8,35,760	1,03,939	...	...

1	18	19	20	21	22	23	24	25	26	27	28	29	30	31
	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM—*continued.*													
District.	Opium and its Preparations, including Poppy Heads—*contd.*		Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.								Remarks.
			Gánja, Bhang, &c.											
	Gain on sale-proceeds of opium.	Total.	Fees on permits.	License fees.	Total.	Fines and forfeitures under Á'bkári Act.	Fines and forfeitures under Opium Act.	Other items, Á'bkári Revenue.	Other items, Excise Opium Revenue.	Total.	Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	4,173	24,379	...	82,400	82,400	...	...	...	3,250	3,250	3,95,108	7,141	3,87,967	
Hyderabad	12,908	66,763	..	64,000	64,000	...	...	3,134	3,708	6,842	4,74,693	13,715	4,58,288	
Thar and Párkar ...			...	15,000	15,000	...	...	...	3,226	3,226		2,690		
Shikárpur	6,455	29,998	44	93,200	93,244	1	...	2	1,854	1,857	3,51,253	4,461	3,46,094	
Upper Sind Frontier.			...	21,300	21,300	85	...	43	560	688		698		
Total ...	23,536	1,21,140	44	2,75,900	2,75,944	86	...	3,179	12,598	15,863	12,21,054	28,705	11,92,349	
Total for 1899-1900...	22,464	1,25,403	180	2,79,200	2,79,380	175	22	3,428	12,666	16,291	13,82,329	32,338	13,49,991	

By order,

J. P. VAUGHAN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1900-1901.

1	2	3	4	5	6	7	8
District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi ... ... A'bkári ...	3,105 0 0	.....	.....	.....	.....	3,105 0 0	
Karáchi ... ... Opium ...	2,152 0 0	706 0 0	.....	1,178 0 0	.....	4,036 0 0	
Total ...	5,257 0 0	706 0 0	.....	1,178 0 0	.....	7,141 0 0	
Hyderabad ... ... A'bkári ...	10,017 0 0	16 0 0	125 0 0	123 0 0	237 0 0	10,518 0 0	
Hyderabad ... ... Opium ...	2,341 0 0	778 0 0	50 0 0	28 0 0	.....	3,197 0 0	
Total ...	12,358 0 0	794 0 0	175 0 0	151 0 0	237 0 0	13,715 0 0	
Shikárpur ... ... A'bkári ...	2,264 0 6	261 1 6	.....	85 15 0	.....	2,611 1 0	
Shikárpur ... ... Opium ...	1,176 0 0	360 0 0	.....	313 15 3	.....	1,849 15 3	
Total ...	3,440 0 6	621 1 6	.....	399 14 3	.....	4,461 0 3	
Thar and Párkar ... A'bkári ...	.....	.....	.....	.....	.....	.....	
Thar and Párkar ... Opium ...	1,909 5 2	587 8 0	67 0 0	126 6 6	.....	2,690 3 8	
Total ...	1,909 5 2	587 8 0	67 0 0	126 6 6	.....	2,690 3 8	
Upper Sind Frontier ... A'bkári ...	.....	.....	168 0 0	32 0 0	10 0 0	210 0 0	
Upper Sind Frontier ... Opium ...	336 0 0	120 0 0	.....	32 0 0	.....	488 0 0	
Total ...	336 0 0	120 0 0	168 0 0	64 0 0	10 0 0	698 0 0	
Total Charges for the year ...	23,300 5 8	2,828 9 6	410 0 0	1,919 4 9	247 0 0	28,705 3 11	
Total for 1899-1900 ...	25,140 0 0	2,954 0 0	671 0 0	2,706 0 0	867 0 0	32,338 0 0	

By order,

J. P. VAUGHAN,

Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Manufacture of Liquor—Number of					Vend of Liquor and Drugs.									
			Country Spirit Distilleries.			Number of Wholesale Licenses for sale of					Number of Special Licenses for Retail Sale of Liquors otherwise than in Ordinary Retail Shops, *e.g.*, Hotels, Refreshment-rooms and Steamers.				
District.	Breweries.	Distilleries for the manufacture of Spirit paying Duty at higher rates than ordinary Country Spirits.	Central Distilleries, public or private. Mhowra and Molasses Spirit.	Central Distilleries, public or private. Toddy Spirit.	Out-stills.	European liquors, imported or manufactured in India.	Country Spirit.	Country fermented liquor (Toddy).	Opium and its Preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment-rooms and Stalls.	Railway Refreshment-rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.
Karáchi	...	...	...	...	...	25	5	...	...	...	4	5	3	...	31
Hyderabad	...	...	1	...	...	8	3	...	...	...	...	1	1	...	...
Shikárpur	...	...	...	...	...	6	7	...	...	...	...	2	2	...	10
Thar and Párkar ...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	1	3	...	...	...	...	...	1	...	...
Total ...	...	...	1	...	...	41	18	...	...	...	4	8	7	...	41
Total for 1899-1900...	...	...	1	...	...	41	17	...	...	...	4	6	5	...	37

1	17	18	19	20	21	22	23	24	25	26	27	28	29
	Vend of Liquor and Drugs—*continued.*												
	Number of Shops licensed to sell by Retail.												
			Country Fermented Liquor (Toddy).					Opium and its Preparations.					
District.	European Liquors imported or manufactured in India.	Country Spirit.	Domestic Consumption Licenses.	Hawking Licenses.	Tree-foot Booth Licenses.	Toddy-shop Licenses.	Total.	Raw Opium.	Madat and Chandul, and other Preparations of Opium.	Total of Columns 24 and 25.	For medical purposes (Druggist's permits and the like).	Drugs other than Opium (Bháng, Gánja, &c.)	Remarks.
Karáchi	8	78	...	...	...	9	9	76	...	76	...	116	
Hyderabad	...	91	...	...	...	...	...	95	...	95	2	130	
Shikárpur	...	90	...	...	...	...	...	62	...	62	...	201	
Thar and Párkar ...	...	16	...	...	...	...	...	54	...	54	...	37	
Upper Sind Frontier ...	...	15	...	...	...	...	...	11	...	11	...	42	
Total ...	8	290	...	...	...	9	9	298	...	298	2	526	
Total for 1899-1900...	9	288	...	...	...	9	9	298	...	298	6	540	

By order,

J. P. VAUGHAN,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Spirits manufactured in India paying duty at higher rates than ordinary country spirits.										Country spirits issued from Central Distilleries, public or private.		
	Rum.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.		
District.	Issues at average strength of (12½° U. P.) degrees Imperial Gallon.	Rate of duty per Imperial Gallon of (12½° U. P.) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Uran Liquor.		Kotri Liquor.
											At strength of 28° to 28° U. P.	At strength of between 12° U. P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.
		Rs. a. p.									Gals. pts.	Gals. pts.	Gals.	Gals.
Karáchi	...	.....	...	...	...	...	...	...	...	...	31,812 0	2,022 0	3,228	29,133
Hyderabad	...	.....	...	...	...	...	...	...	...	...	176 0	18 0	5,353	52,183
Shikárpur	...	.....	...	...	...	...	...	...	...	...	...	...	3,113	32,158
Upper Sind Frontier ...	...	.....	...	...	...	...	...	...	...	...	.....	...	937	4,524
Thar and Párkar	...	.....	...	...	...	...	...	...	...	...	.....	...	157	5,388
Total ...	...	.....	...	...	...	...	...	...	...	...	31,988 0	2,040 0	12,788	123,386
Total for 1899-1900... ...	8	.....	...	...	...	...	...	...	...	...	46,829 6	2,165 7	6,531	126,668

1	15	16			17	18	19	20			21
	Country Spirits issued from Central Distilleries, public or private—*continued.*				Opium and its Preparations.			Other Drugs.			
	Issue of Imperial Gallons—*contd.*	Rates of duty.				Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
District.	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.		Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Ganja.	Other sorts.	Remarks.
	Gals.			Rs. a. p.	S. t. gr.	Rs. a.	Rs. a.	S. t.	S. t.	S. t.	
Karáchi	54,635·02	Uran.	25° to 28°	2 10 0	1,964 36 157½	24 0	29 0	13 481 74	667 70	1,272 7	
		Uran.	between 12° U. P. and London Proof.	5 0 0	.....	...	...	.....	.....	.....	
		Kotri.	35° to 40° U. P.	3 0 0	.....	...	...	.....	.....	.....	
		Kotri.	4° to 8°.	5 0 0	.....	...	...	.....	.....	.....	
Hyderabad	52,543·365	.....		5 0 0	3,261 0 0	24 0	29 0	31,726 0	565 0	1,640 0	
Shikárpur	32,174·145	.....		5 0 0	2,124 56 0	24 0	29 0	43,182 0	.....	1,678 0	
Upper Sind Frontier	4,838·185	.....		5 0 0	260 53 0	24 0	29 0	7,862 0	.....	589 25	
Thar and Párkar	5,162·845	.....		5 0 0	1,975 40 0	24 0	29 0	3,937 54½	177 66½	379 47½	
Total ...	149,404·06	.....		...	9,586 25 157½	...	...	100,189 48½	1,410 56½	5,558 79½	
Total for 1899-1900... ...	159,605·58,375	.....		...	10129·70½	...	...	128,428 12½	1,856 37½	5,518 36½	

By order,

J. P. VAUGHAN,
Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
	Population according to the Census of 1901.				Number of Persons per Retail Shop for Sale of	
					Liquors.	
District.	Hindus.	Musalmans.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.
Karáchi	...	...	...	607,439	7,788	67,493
Hyderabad... ...	...	...	...	900,502	10,885	...
Shikárpur	...	...	...	1,018,237	11,314	...
Thar and Párkar ...	...	...	...	364,168	22,761	...
Upper Sind Frontier.	...	...	...	232,462	15,497	...
Total ...	...	...	...	3,212,808	11,079	356,979
Total for 1899-1900 .	...	...	...	2,871,774	9,971	319,086

1	8	9	10	11	12	13	14
	Number of Persons per Retail Shop for Sale of—*continued.*		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 30 of Form 1.	
	Drugs.						
District.	Opium and its preparations, column 26 of Form 3.	Other drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From opium and its preparations, column 19 of Form 1.	From drugs other than opium, column 22 of Form 1.		Remarks.
Karáchi	7,993	5,236	4,693	401	1,356	6,387	
Hyderabad	10,426	7,619	2,927	790	646	4,294	
Shikárpur	16,423	5,066	1,746	500	916	3,137	
Thar and Párkar ...	6,744	9,842	795	1,302	412	2,524	
Upper Sind Frontier.	21,133	5,535	1,135	183	916	2,234	
Total ...	10,781	6,108	2,534	377	859	3,714	
Total for 1899-1900 .	9,637	5,318	2,970	814	973	4,701	

By order,

J. P. VAUGHAN,
Assistant Commissioner in Sind.

REPORT ON THE ADMINISTRATION OF THE ABKA'RI DEPARTMENT IN ADEN AND PERIM, FOR THE REVENUE YEAR 1900-1901.

I. Constitution of the Department and System of Administration.

The sanctioned strength of the Department and sources of revenue remain unaltered.

II. Financial Results of the Year's Administration.

2. The realizations and expenditure of the year under report are contrasted in the following table with those of the previous year. The working expenses at Perim are *nil*.

Receipts.

Item.	Aden.		Perim.		Total Aden and Perim.	
	1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.
1. Duty on imported foreign liquors	66,074	58,588	1,697	1,253	67,771	59,841
2. License fees for the sale of imported foreign liquors	5,400	5,400	100	100	5,500	5,500
3. Still head duty on country liquor ...	25,687	23,934	...	...	25,687	23,934
4. License fees for the manufacture and sale of country liquor	400	400	...	...	400	400
5. License fee for the manufacture and sale of intoxicating drugs	2,550	1,900	...	...	2,550	1,900
6. Duty on the import and export of intoxicating drugs	222	112	...	...	222	112
7. Miscellaneous	1,819	3,414	...	...	1,819	3,414
Total ...	102,152	93,748	1,797	1,353	103,949	95,101

Expenditure.

Item.	Aden.	
	1899-1900.	1900-1901.
1. Establishment	6,715	6,867
2. Contingency	592	827
Total ...	7,307	7,694

3. The decrease under item 1 is chiefly attributable to less quantity of foreign liquors imported into Aden during the year under report in comparison to the previous year. The decrease under item 3 "Still head duty on country liquor" is due to the fact that during the year the consumption of liquor was less on account of the fewer number of marriage celebrations amongst the Jews alluded to in paragraph 6 of the last year's report.

Under item 7 "Miscellaneous" there is an increase of Rs. 1,595 which is accounted for by the sale of unclaimed liquors, chiefly Spanish wines.

III. Imported Foreign Liquors.

4. Details of the quantity of imported foreign wines, spirits and liquors passed for consumption in Aden and Perim respectively, during 1899-1900 and 1900-1901, are contrasted below :—

Item.	Aden.		Perim.		Total Aden and Perim.		Aden, 1899-1900 contrasted with 1900-1901.		Perim, 1899-1900 contrasted with 1900-1901.	
	1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Liquors, *viz.* ale, beer and other fermented liquors ...	171,479	162,707	804	192	172,283	162,899	...	8,772	...	612
2. Rum	1,929	3,434	24	39	1,953	3,473	1,505	...	15	...
3. Spirits, *viz.* brandy, whisky, gin and other sorts	14,329	9,841	380	279	14,709	10,120	...	4,488	...	101
4. Spirits used in arts and unfit for human consumption.	118	389	5	2	123	391	271	...	...	3
5. Wines, *viz.* champagne and other sparkling wines ...	305	345	18	6	323	351	40	...	...	12
6. Wines, other sorts, *viz.* port, claret and sherry	5,946	4,871	49	193	5,495	5,064	...	575	144	...
7. Liqueurs	181	110	26	14	207	124	...	71	...	12
Total ...	193,787	181,697	1,306	725	195,093	182,422	1,816	13,906	159	740

5. In Aden twelve licenses were issued and in Perim one, for the sale of imported foreign liquors against the same number in 1899-1900.

IV. Country Liquor.

6. The quantity manufactured was as follows :—

Item.	1899-1900.	1900-1901.
In Aden.		
Date liquor 50° U. P. ...	11,108	10,350
Date liquor 25° U. P. ...	Nil	Nil
In Perim.		
Nil	Nil	Nil
Total ...	11,108	10,350

V. Intoxicating Drugs.

7. Details of the consumption of Intoxicating Drugs including Opium are given below :—

District.	Gánja.		Majum.		Bháng.		Opium.	
	1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.
	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.
Aden and Shaik Othmán	49 3 0	45 8 3	3 12 0	2 26 15	4 0 0	3 10 33	4 13 0	4 27 20
Perim	...	...	...	...	...	...	...	...
Total ...	49 3 0	45 8 3	3 12 0	2 26 15	4 0 0	3 10 33	4 13 0	4 27 20

VI. Incidence of Taxation.

8. The incidence of taxation per head of population, according to the Census returns of 1891, is noted in the following table :—

Place.	Population according to the Census of 1891.	1899-1900.		1900-1901.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
			Rs. a. p.		Rs. a. p.
Aden	44,079	102,152	2 5 1	93,748	2 2 0
Perim	986	1,797	1 8 4	1,353	1 5 11
Total ...	45,065	103,949	2 4 11	95,101	2 1 9

VII. Prosecutions under the A'bka'ri Act.

9. There were 6 cases detected during the year under the report, *viz.*:—

4 illicit importation of liquor, 1 illicit importation of gánja, and 1 illicit sale of toddy; in all the cases the accused were convicted and punished.

VIII. Conduct of the Establishment.

10. The establishment has worked well and given general satisfaction.

M. RUSTOMJI,
Collector of A'bkári, Aden.

No. 308 of 1901.

Aden Residency, 8th September 1901.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

P. J. MAITLAND,
Brigadier-General,
Political Resident.

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